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**Changes to legislation:** There are currently no known outstanding effects for the  
Postal Services Act 2000, Cross Heading: Debt. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 4

#### TRANSFER TO THE POST OFFICE COMPANY: TAX

##### *Debt*

- 4 Any debt assumed by the Post Office company under section 74(1) shall be treated for the purposes of the Corporation Tax Acts as if it had been assumed wholly in consideration of a loan made to the company of an amount equal to the principal sum payable under the debt.

**Changes to legislation:**

There are currently no known outstanding effects for the Postal Services Act 2000, Cross  
Heading: Debt.