

## SCHEDULES

### SCHEDULE 4

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

##### *Shares and other securities*

- 3 Any security (other than a share) issued by the Post Office company or any of its wholly owned subsidiaries in pursuance of section 63 or 74 shall be treated for the purposes of the Corporation Tax Acts as if it had been issued wholly in consideration of a loan made to the company concerned of an amount equal to the principal sum payable under the security.