
Changes to legislation: There are currently no known outstanding effects for the Postal Services Act 2011, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 2

TAXATION PROVISIONS RELATING TO RE-STRUCTURING ETC

Transfers of property, rights and liabilities by transfer schemes

- 5 For the purposes of Chapter 4 of Part 5 of the Corporation Tax Act 2009 (loan relationships: continuity of treatment on transfers within groups or on reorganisations) the transferor and transferee are to be treated in relation to a relevant transfer as if, for the purposes of the transfer, they were members of the same group.

Commencement Information

- II** Sch. 2 para. 5 in force at 1.10.2011 by [S.I. 2011/2329](#), [art. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Postal Services Act 2011, Paragraph 5.