



# Post Office Act 1969

## 1969 CHAPTER 48

### PART III

#### THE NEW AUTHORITY FOR THE CONDUCT OF POSTAL AND TELEGRAPHIC BUSINESS

##### *Miscellaneous Matters*

#### 74 Taxation of the Post Office's profits and capital gains.

- (1) ..... <sup>F1</sup>
- (2) [<sup>F2</sup>The <sup>M1</sup>Capital Gains Tax Act 1979] shall apply in relation to a disposal by the Post Office of an asset acquired by virtue of this Part of this Act as if the acquisition or provision of the asset by the Crown had been the acquisition or provision of it by the Post Office.

##### Textual Amendments

- F1** S. 74(1) repealed by [British Telecommunications Act 1981 \(c. 38\)](#), [Sch. 6 Pt. I](#)
- F2** Words substituted by [Capital Gains Tax Act 1979 \(c. 14\)](#), [Sch. 7 para. 8\(b\)](#) Table Pt. II

##### Marginal Citations

- M1** 1979 c. 14.

**Status:**

Point in time view as at 01/02/1991. This version of this provision has been superseded.

**Changes to legislation:**

Post Office Act 1969, Section 74 is up to date with all changes known to be in force on or before 28 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.