
STATUTORY INSTRUMENTS

2012 No. 764

**CORPORATION TAX
INCOME TAX
STAMP DUTY
STAMP DUTY LAND TAX
STAMP DUTY RESERVE TAX**

The Postal Services Act 2011 (Taxation) Regulations 2012

*Made - - - - 8th March 2012
Laid before the House of
Commons - - - - 9th March 2012
Coming into force in accordance with regulation 1(1)*

The Treasury make the following Regulations in exercise of the power conferred by sections 23 and 89(2) of the Postal Services Act 2011⁽¹⁾.

(1) [2011 c. 5](#). The taxes in respect of which provision is made in these Regulations are relevant taxes for the purposes of section 23(9) of the Postal Services Act 2011.