
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, Paragraph 26B. (See end of Document for details)*

SCHEDULES

SCHEDULE 36

AGREEMENT BETWEEN UK AND SWITZERLAND

Modifications etc. (not altering text)

- C1** Sch. 36 applied (with modifications) (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, 6

PART 5

GENERAL PROVISIONS

[^{F1}Transfers to HMRC under Agreement]

Textual Amendments

- F1** Sch. 36 paras. 26A, 26B and cross-heading inserted (retrospective to 1.1.2013) by [Finance Act 2013 \(c. 29\)](#), s. 221(1)(2)

- 26B (1) This paragraph applies if—
- (a) but for paragraph 26A(1), income or chargeable gains would have been regarded as remitted to the United Kingdom by virtue of the bringing of money to the United Kingdom, and
 - (b) section 809Q of ITA 2007 (transfers from mixed funds) would have applied in determining the amount that would have been so remitted.
- (2) The bringing of the money to the United Kingdom counts as an offshore transfer for the purposes of section 809R(4) of ITA 2007 (composition of mixed fund).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 26B.