
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: The Agreement and the Joint Declaration. (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 1

INTRODUCTION

The Agreement and the Joint Declaration

1 In this Schedule—

- (a) “the Agreement” means the agreement signed on 6 October 2011 between the United Kingdom and the Swiss Confederation on co-operation in the area of taxation, as amended by a protocol signed by them on 20 March 2012 and by a mutual agreement signed by them on 18 April 2012 implementing article XVIII of that protocol,
- (b) “the Joint Declaration” means the joint declaration (concerning a tax finality payment) forming an integral part of that protocol,
- (c) “the start date” is the date on which the Agreement enters into force in accordance with its terms (see Article 44), and
- (d) references to a numbered Article are to the Article of that number in the Agreement.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: The Agreement and the Joint Declaration.