

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 14. (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 3

#### THE FUTURE: INCOME TAX AND CAPITAL GAINS TAX

##### *Application of this Part*

- 14 (1) This Part applies if—
- (a) a sum is levied under Article 19 on an amount of income or a gain of a person, and
  - (b) a certificate is issued to the person under Article 30(1) in respect of the levying of that sum (or sums that include that sum).
- (2) This Part also applies if—
- (a) a retention is made under EUSA from an amount of income or a gain of a person,
  - (b) a tax finality payment, as contemplated by the Joint Declaration, is made on the same income or gain, and
  - (c) a certificate is issued to the person under the Joint Declaration in respect of the making of that payment (or payments that include that payment).
- (3) In this Part—
- (a) the person is referred to as “P”,
  - (b) the certificate is referred to as “the relevant certificate”,
  - (c) the amount of income, or the gain, is referred to as “the cleared amount”,
  - (d) the account or deposit (within the meaning of the Agreement) to which the certificate relates (or to which certificates relate that include the certificate) is referred to as “the underlying account”, and
  - (e) the sum levied under Article 19 on the cleared amount or, as the case may be, the tax finality payment made on it is referred to as “the transferred sum”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 14.