
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Refund of one-off payment. (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 2

THE PAST

Refund of one-off payment

- 12 If a one-off payment is refunded by HMRC in accordance with Article 15(3), this Part ceases to apply with respect to that payment.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:
Refund of one-off payment.