
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, Paragraph 10. (See end of Document for details)*

SCHEDULES

SCHEDULE 36

AGREEMENT BETWEEN UK AND SWITZERLAND

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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

Repayments

- 10 Nothing in this Part entitles any person to a repayment or refund of tax, save for any repayment or refund to which P may be entitled by virtue of paragraph 6(4) or 8(2) if the credit allowable under that paragraph exceeds the total amount of tax against which the credit is allowable.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 10.