**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2012, Paragraph 20. (See end of Document for details)

## $S\,C\,H\,E\,D\,U\,L\,E\,S$

## 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 4

THE FUTURE: INHERITANCE TAX

Taxes affected

20 This Part affects inheritance tax.

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 20.