

# SCHEDULES

## SCHEDULE 36

### AGREEMENT BETWEEN UK AND SWITZERLAND

#### **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.