



# Finance Act 2012

## 2012 CHAPTER 14

### PART 9

#### MISCELLANEOUS MATTERS

##### *International matters*

#### **218 Agreement between UK and Switzerland**

- (1) Schedule 36 contains provision giving effect to—
  - (a) an agreement signed on 6 October 2011 between the United Kingdom and the Swiss Confederation on co-operation in the area of taxation, as amended by a protocol signed by them on 20 March 2012 and by a mutual agreement signed by them on 18 April 2012 implementing article XVIII of that protocol, and
  - (b) the joint declaration (concerning a tax finality payment) forming an integral part of that protocol.
- (2) Schedule 36 comes into force on the day on which the agreement of 6 October 2011 enters into force.
- (3) In section 23 of the Constitutional Reform and Governance Act 2010, after subsection (2A) insert—

“(2B) Section 20 does not apply to any treaty referred to in section 218(1) of the Finance Act 2012.”