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SCHEDULE

ARRANGEMENT BETWEEN HIS MAJESTY'S GOVERNMENT AND THE STATES OF GUERNSEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

- 1.—(1) The taxes which are the subject of this Arrangement are:—
 - (a) In the United Kingdom:

The income tax (including surtax) and the profits tax (hereinafter referred to as "United Kingdom tax");

- (b) In Guernsey:
 - The income tax (including super tax) (hereinafter referred to as "Guernsey tax").
- (2) This Arrangement shall also apply to any other taxes or a substantially similar character imposed in the United Kingdom or Guernsey after this Arrangement has come into force.