

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.