

# SCHEDULES

## SCHEDULE 36

### AGREEMENT BETWEEN UK AND SWITZERLAND

#### **PART 3**

##### THE FUTURE: INCOME TAX AND CAPITAL GAINS TAX

###### *Relationship with special withholding tax rules*

- 19 The Joint Declaration does not count for the purposes of section 136(6)(b) of TIOPA 2010 (definition of “special withholding tax”) as a corresponding provision of international arrangements.