

## SCHEDULES

### SCHEDULE 36

#### AGREEMENT BETWEEN UK AND SWITZERLAND

#### **PART 2**

#### THE PAST

#### *Taxes affected*

- 2 (1) The taxes affected by this Part are—
- (a) income tax,
  - (b) capital gains tax,
  - (c) inheritance tax, and
  - (d) VAT.
- (2) Accordingly, this Part affects—
- (a) amounts of income on which income tax is charged,
  - (b) chargeable gains,
  - (c) the value of property forming part of the value transferred by a chargeable transfer, and
  - (d) the value of supplies on which VAT is charged.
- (3) An amount falling within one (or more) of those descriptions is referred to as a “taxable amount” and, in relation to such an amount, “tax” means whichever of the taxes mentioned in sub-paragraph (1) is (or are) charged on it.