

Annex F: Case Study Figures

Case 1:

Table 16 Figures of Case 1 for Swiss-UK tax agreement

Variable	Legend	Calculation
T	Tax amount	100'418 GBP
T'	Raised tax amount	0 GBP
tr	Tax rate	34.00%
tc	Tax burden	21.00%
tc'	Raised tax burden	0.00%
C _r	Relevant capital	478'180 GBP
n	Years before 31/12/2010, max 8	6
C _b	Capital stock at beginning or 31/12/2002	350'000 GBP
C ₈	Capital stock at the end of 31/12/2010	446'647 GBP
C ₁₀	Capital stock at the end of 31/12/2012	478'180 GBP
C ₉ '	Capital at the end of 31/12/2011	492'525 GBP
C ₁₀ '	Capital at the end of 31/12/2012	506'871 GBP
Increases in value	Increases in value in the years 2011 and 2012	31'533 GBP

Case 2:

Table 17 Figures of Case 2 for Swiss-UK tax agreement

Variable	Legend	Calculation
T	Tax amount	656'981 GBP
T'	Raised tax amount	0 GBP
tr	Tax rate	34.00%
tc	Tax burden	21.00%
tc'	Raised tax burden	0.00%
C _r	Relevant capital	3'128'479 GBP
n	Years before 31/12/2010, max 8	8
C _b	Capital stock at beginning or 31/12/2002	2'275'978 GBP
C ₈	Capital stock at the end of 31/12/2010	2'864'908 GBP
C ₁₀	Capital stock at the end of 31/12/2012	3'128'479 GBP
C ₉ '	Capital at the end of 31/12/2011	3'222'333 GBP
C ₁₀ '	Capital at the end of 31/12/2012	3'316'188 GBP
Increases in value	Increases in value in the years 2011 and 2012	263'571 GBP