

## ARTICLE 9

### ENTRY INTO FORCE

The Parties shall notify each other, in writing, through the appropriate channel of the completion of their constitutional and legal procedures for the entry into force of this Agreement. This Agreement shall enter into force on the thirtieth day after the date of the last notification and shall, provided an Agreement for the Exchange of Information Relating to Tax Matters is in force between the Parties, thereupon have effect:

- (a) in respect of Australian tax, for any year of income beginning on or after the first day of July in the calendar year next following the date on which this Agreement enters into force; and
- (b) in respect of Guernsey tax, for any year of charge beginning on or after the first day of January in the calendar year next following the date on which this Agreement enters into force