

ARTICLE 10
ENTRY INTO FORCE

This Agreement shall enter into force on the thirtieth day after the later of the dates on which each of the Parties has notified the other in writing of the completion of the procedures required by its law for entry into force. Upon the date of entry into force, it shall have effect:

- (a) in Guernsey, in respect of Guernsey tax, for any year of charge beginning on or after the first day of January 2010; and
- (b) in Ireland:
 - (i) in respect of income tax and the income levy for any year of assessment beginning on or after the first day of January 2010;
 - (ii) in respect of corporation tax, for any financial year beginning on or after the first day of January 2010.