

**ARTICLE 27**  
**ENTRY INTO FORCE**

1. Each of the Contracting Parties shall notify to the other in writing of the completion of the procedures required by its law for the entering into force of this Agreement. The Agreement shall enter into force on the date of the later of these notifications.
  
2. The provisions of this Agreement shall have effect:
  - (a) in Guernsey, in respect of income for any year of charge beginning on or after the first day of January next following the date upon which this Agreement enters into force; and
  - (b) in Mauritius, in respect of income for any income year beginning on or after the first day of January next following the date upon which this Agreement enters into force.