

## **Article 27**

### **Entry into Force**

1. Each of the Contracting Parties shall notify the other in writing of the completion of the procedures required by its law for the bringing into force of this Agreement. The Agreement shall enter into force on the date of the later of these notifications.
  
2. The provisions of the Agreement shall thereupon have effect:
  - (a) in Guernsey:

in respect of Guernsey tax, for any year of charge beginning on or after 1 January in the calendar year next following that in which the Agreement enters into force;
  
  - (b) in the Hong Kong Special Administrative Region:

in respect of Hong Kong Special Administrative Region tax, for any year of assessment beginning on or after 1 April in the calendar year next following that in which the Agreement enters into force.