

**ARTICLE 26**  
**Entry into Force**

1. Each Party shall notify the other Party in writing of the completion of the procedures required by its laws for the bringing into force of this Agreement.
2. This Agreement shall enter into force thirty days after the date of the later of the notifications referred to in paragraph 1.
3. Upon entry into force the provisions of this Agreement shall have effect:
  - a) with respect to exchange of information under Article 24 in relation to criminal tax matters, on that date;
  - b) with respect to taxes due at source on income credited or payable on or after January 1 of the year next following the year in which the Agreement entered into force; and
  - c) with respect to taxes other than taxes due at source on income of taxable periods beginning on or after January 1 of the year next following the year in which the Agreement entered into force.