

Article 13
Entry into Force

1. 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 date of the last notification.
2. Upon the date of entry into force, this Agreement shall have effect:
 - (a) with respect to Chapter II:
 - (i) for criminal tax matters on the date of entry into force; and
 - (ii) for all other matters on the date of entry into force, but only in respect of taxable periods beginning on or after that date or, where there is no taxable period, all charges to tax arising on or after the date of entry into force.
 - (b) with respect to Chapters III and IV:
 - (i) in respect of Guernsey tax, with effect from 1 January in the calendar year next following entry into force; and
 - (ii) in respect of New Zealand tax, any income year beginning on or after 1 April in the calendar year next following entry into force.