

**ARTICLE 12**  
**ENTRY INTO FORCE**

1. 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 that the procedures required by its law have been complied with.
  
2. The Agreement shall have effect:
  - a) in Guernsey:

in respect of Guernsey tax, on taxes chargeable for any tax year beginning on or after the first day of January of the calendar year next following that in which this Agreement enters into force;
  
  - b) in Norway:

in respect of Norwegian tax, on tax chargeable for any tax year beginning on or after the first day of January of the calendar year next following that in which this Agreement enters into force.
  
3. Notwithstanding paragraph 2 of this Article, the Agreement shall only be applicable when the Agreement between the States of Guernsey and the Kingdom of Norway for the exchange of information relating to tax matters signed on 28 October 2008 shall have effect.