

## **Article 15**

### **Entry into force**

1. This Agreement is subject to ratification, acceptance or approval in accordance with the law of each of the Contracting Parties. Each Contracting Party shall notify the other in writing of the completion of its necessary internal procedures for entry into force. This Agreement shall enter into force on the first day of the third month following the receipt of the later of these notifications.
2. Upon the date of entry into force this Agreement shall have effect in respect of taxes chargeable for any tax year beginning on or after 1 January in the calendar year next following the year in which the Agreement enters into force.:
3. Notwithstanding the provisions of paragraph 2, this Agreement shall only have effect when the Agreement signed on 6 December 2011 between the Republic of Poland and the States of Guernsey for the exchange of information relating to tax matters shall have effect.