

SCHEDULE

Article 29

Entry into force

Each of the Contracting States shall notify to the other, through diplomatic channels, the completion of the procedures required by its laws for the bringing into force of this Convention. This Convention shall enter into force on the date of the later of these notifications and shall thereupon have effect:

- (a) in the United Kingdom:
 - (i) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April in the calendar year next following that in which the later of these notifications is given;
 - (ii) in respect of corporation tax, for any financial year beginning on or after 1st April in the calendar year next following that in which the later of these notifications is given;
- (b) in Guyana:
 - (i) with respect to tax withheld at the source on amounts paid, credited or remitted to non-residents on or after the first day of January in the calendar year in which the later of these notifications is given; and
 - (ii) with respect to other Guyana tax for the year of income commencing 1st January in the calendar year in which the later of these notifications is given.