

LEGAL NOTICE NO. 231

REPUBLIC OF TRINIDAD AND TOBAGO

No. 18 of 2024.

By Her Excellency **CHRISTINE CARLA KANGALOO**, O.R.T.T.,  
President of the Republic of Trinidad and Tobago  
and Commander-in-Chief of the Armed Forces.

[L.S.]

**CHRISTINE CARLA KANGALOO**  
*President*

## A PROCLAMATION

WHEREAS it is provided by section 2 of the Base Erosion and Profit-Shifting Inclusive Framework (Country-by-Country) Reporting Act, No. 2 of 2024 (hereinafter referred to as “the Act”) that the Act shall come into operation on such day as is fixed by the President by Proclamation:

And whereas it is expedient that all sections of the Act come into operation:

Now, therefore, I, **CHRISTINE CARLA KANGALOO**, President as aforesaid, do hereby fix the 20th day of December, 2024 as the day on which all sections of the Act shall come into operation.

Given under my Hand and the Seal of  
the President of the Republic of  
Trinidad and Tobago at the Office of  
the President, St. Ann’s, this 19th day of  
December, 2024.