



# Application For Relief From Double Taxation RP Tax Convention with

(Name of Contracting State)

Initial applicable spaces. Mark all appropriate boxes with an 'X'

1. Relief Requested:  Exemption  Treaty Rate  Refund  Tax Credit  1B

Date of Application: \_\_\_\_\_

## Part I: RECIPIENT OF INCOME

2. Taxpayer's Name: 2A \_\_\_\_\_ Taxpayer's Identification Number: 2B \_\_\_\_\_

3. Foreign Address: \_\_\_\_\_  
No. (Include Building Name) Street City Country Zip Code

4. Local Address: \_\_\_\_\_  
No. (Include Building Name) Street District/Municipality City/Province Zip Code

5. Business Phone Number: 5A \_\_\_\_\_ 5B \_\_\_\_\_ 5C \_\_\_\_\_  
Area/Access Code Telephone Number FAX Number

6. Local Representative in the Philippines, if any: Name: 6A \_\_\_\_\_ Taxpayer's Identification Number: 6B \_\_\_\_\_

7. Local Address: \_\_\_\_\_  
No. (Include Building Name) Street District/Municipality City/Province Zip Code

8. Business Phone Number: 8A \_\_\_\_\_ 8B \_\_\_\_\_ 8C \_\_\_\_\_  
Area/Access Code Telephone Number FAX Number

9. Permanent Establishment/Fixed Base in the Philippines, if any: Name: 9A \_\_\_\_\_ Taxpayer's Identification Number: 9B \_\_\_\_\_

10. Local Address: \_\_\_\_\_  
No. (Include Building Name) Street District/Municipality City/Province Zip Code

## Part II: PAYOR OF INCOME

11. Taxpayer's Name: 11A \_\_\_\_\_ Taxpayer's Identification Number: 11B \_\_\_\_\_

12. Local Address: \_\_\_\_\_  
No. (Include Building Name) Street District/Municipality City/Province Zip Code

13. Registration with Board of Investments (BOI), if any:  Preferred  Pioneer  Others (Pls. Specify)

14. Permanent Establishment/Fixed Base in the Philippines, if any: Name: 14A \_\_\_\_\_ Taxpayer's Identification Number: 14B \_\_\_\_\_

15. Local Address: \_\_\_\_\_  
No. (Include Building Name) Street District/Municipality City/Province Zip Code

16. Nature of Income:  Dividend  Income from Services  Gain on Sale of Share of Stocks  Others: Please specify: \_\_\_\_\_  
 Interest  Royalty  Profits from Shipping and Aircraft

17. Details of Income/Payment (State each type of Income/Amounts, Tax Withheld, & Receipt Number)

17A	17B	17C	17D	17E	17F	17G
Date Received	Amount Received	Brif of Tax	Tax Withheld	Confirmation (O.P. No.)	Date	Place of Issue

**LIST OF ACCOMPANYING DOCUMENTS**

PARTICULARS	Dividend	Royalty	Interest	Gain from sale of share of stocks	Profits from Shipping and Aircraft	Income from services	Business Profits
1. Letter providing information on transactions covered by treaty provisions and requested tax treaty treatment for such transactions, and legal justification	x	x	x	x	x	x	x
2. Original copy of proof of residence of income recipient such as a certification by the tax authority of its country or a certified copy of Articles of Incorporation duly certified by the Securities and Exchange Commission (or its equivalent) / Philippine Consulate / Embassy of the respective country.	x	x	x	x	x	x	x
3. Original copy of certification from Phil. Securities & Exchange Commission that income recipient is/is not registered to engage in business in the Phils.	x	x	x	x	x	x	x
4. Original copy of Special Power of Attorney duly executed by the income recipient authorizing withholding agent/representative in the Phils. to file claim for tax treaty relief or certification by the withholding agent/representative that he is the duly authorized representative in the Phils. of the income recipient.	x	x	x	x	x	x	x
5. Original copy of notarized certification by the Secretary of the Philippine corporation showing the number and value of the share of the applicant and percentage of latter's ownership in the Philippine corporation as of the date of record/transaction.	x		x				
6. Certified copy of Board Resolution approving the declaration of dividend	x						
7. Certified copy of Board of Investment (BOI) Registration	x	x	x				
8. Certified copy of Intellectual Property Office Registration (formerly Bureau of Patents, Trademarks & Technology Transfer)		x					
9. Certified copy of duly notarized Royalty Agreement or Technology Transfer Agreement, or Licensing Agreement		x					
10. Certified copy of duly notarized Contract of Loan or Loan Agreement			x				
11. Certified copy of proof of inward remittances of foreign loan			x				
12. Certified copy of proof of loan guarantee or insurance, or a certification of financing (direct or indirect) by the foreign government or any financial institution wholly owned by the foreign government or any financial institution designated in the treaty.			x				
13. Documents pertaining to the acquisition/transfer of shares by the applicant				x			
14. Duly notarized certificate of Secretary of Phil. corporation which shares of stocks are sold showing the number & value of the shares of the seller and the latter's percentage ownership to the corporation as of date of sale				x			
15. Detailed Schedule of Fixed Assets of Philippine corporation				x			
16. Certified copy of Audited Financial Statements of the Phil. corporation as of the date of sale. If unavailable, the most recent financial statements adjusted up to the date of sale may be used.				x			
17. Certified copy of proof of Registry of Vessel					x		
18. Certified copy of notarized Contract (e.g. Service, Sales, Charter, etc.)					x	x	x
19. Certified copy of passport of applicant/concerned personnel of income recipient showing pages of dates of arrival and departure						x	x
20. Certification by the Philippine contractor/employer of the duration of service performed by the applicant						x	
21. Photocopy of withholding tax returns which reflect erroneous payments and the Annual Withholding Tax Return or BIR Form 1604 (1743 IR) (to be submitted only when applying for tax credit/refund).	x	x	x	x	x	x	x
<b>18 DECLARATION</b> I declare, under the penalties of perjury, that this application has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.	Stamp of BIR Receiving Office and Date of Receipt						

*File file*



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



November 25, 1999

REVENUE MEMORANDUM ORDER NO. 1-200

SUBJECT: Procedures for Processing Tax Treaty Relief Application

TO : All internal revenue officers and others concerned

BUREAU OF INTERNAL REVENUE  
RECORDS DIVISION

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**I. Objectives:**

This Order is issued to streamline the processing of the tax treaty relief application in order to improve efficiency and service to the taxpayers.

Furthermore, it is to the best interest of both the taxpayer and the Bureau of Internal Revenue that any availment of the tax treaty provisions be preceded by an application for treaty relief with the International Tax Affairs Division (ITAD). In this way, the consequences of any erroneous interpretation and/or application of the treaty provisions (i.e., claim for tax refund/credit for overpayment of taxes, or deficiency tax liabilities for underpayment) can be averted before proceeding with the transaction and/or paying the tax liability covered by the tax treaty.

**II. Coverage:**

This Order covers exclusively applications for tax treaty relief, including claims or requests for tax exemption, preferential tax treaty rate, refund or credit of taxes on the following income derived or to be derived by the taxpayer under existing tax treaties, to wit:

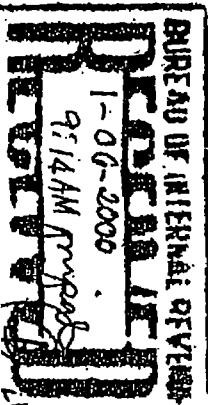
- a. dividends
- b. interests
- c. royalties
- d. business profits
- e. gains from sale of shares of stocks
- f. salaries, compensation, etc.
- g. income from services (entertainment, profession, etc)
- h. profits from the operation of ships and air carriers
- i. all other income covered by tax treaties

Please refer to Annex A for the List of 29 Tax Treaties effective as of date.

**III. Policies:**

In order to achieve the above-mentioned objectives, the following policies shall be observed:

1. The processing for tax treaty relief shall be transferred from Law Division to the International Tax Affairs Division (ITAD) in accordance with the approved memorandum dated March 23, 1999.
2. Any availment of the tax treaty relief shall be preceded by an application by filing BIR Form No. 0901 (Application for Relief from Double Taxation) with



ITAD at least 15 days before the transaction i.e. payment of dividends, royalties, etc., accompanied by supporting documents justifying the relief. Consequently, BIR Form Nos. TC 001 and TC 002 prescribed under RMO 10-92 are hereby declared obsolete.

3. Claims for tax credit/refund pertinent to the tax treaty relief requested shall be filed with ITAD within the two (2) year period prescribed by Section 229 of the NIRC, as amended under RA 8424. *The Tax Credit Certificate for this purpose shall be issued for the account of the "non-resident taxpayer/recipient of the income".*

#### IV. Procedures:

The following procedures are to be observed in the processing of the tax treaty relief application:

##### 1. Taxpayer

- 1.1 Accomplish the new BIR Form 0901 - Application for Relief from Double Taxation.
- 1.2 File BIR Form 0901 with ITAD at least 15 days before the transaction i.e. payment of dividends, royalties, etc., with all the supporting documents justifying the relief sought.
- 1.3 Attach to the Withholding Tax Return Form 1743W/new computerized BIR Form 1601 (covering the final withholding taxes based on the preferential tax treaty rate for income payments to non-residents); a copy of the accomplished BIR Form 0901 duly acknowledged/received by ITAD, or when available, the approved ruling as proof of the availment of the preferential tax treaty treatment.

##### 2. ITAD

- 2.1 Check completeness and validity of documents submitted.
- 2.2 Review the application and/or determine whether the applicant is entitled to the tax relief or tax refund/credit requested.
- 2.3 In case of claims for tax credit/refund, verify with the Revenue Accounting Division the remittance of applicable taxes, and with the Collection Division of the respective Revenue Region for any outstanding tax liabilities of the concerned taxpayer.
- 2.4 Prepare the necessary documents such as ruling, letter, memorandum, and disbursement vouchers if applicable, for approval by the Commissioner or his duly authorized representative.
- 2.5 In the case of tax refund, indorse the Disbursement Voucher and the certified copy of the ruling, both approved by the Commissioner, to the Chief of the Accounting Division for the payment/processing of tax

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refund. (The payee/claimant in the Disbursement Voucher shall be in the name of the non-resident taxpayer/recipient of the income.)

- 2.6 In the case of tax credit, forward to the Appellate Division the indorsement memo together with the certified copy of the approved ruling for the issuance of a tax credit certificate.
- 2.7 Release to the taxpayer concerned the original copy of the approved ruling and/or duly signed tax credit certificate immediately upon receipt thereof.
- 2.8 Notify the competent authorities of the countries of residence of taxpayers availing of the tax treaty provisions, if necessary.

### 3. Appellate Division

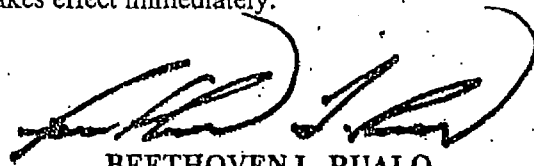
- 3.1 Issue the tax credit certificate upon receipt of indorsement memo from ITAD recommending the issuance of such. The tax credit certificate shall be issued in the name of the withholding agent for the account of the "non-resident taxpayer/recipient of the income".
- 3.2 Forward the duly signed Tax Credit Certificate to ITAD for release to the taxpayer/applicant concerned.

### 4. All audit offices and units in the National Office, Regional Offices and the District Offices

- 4.1 Notify ITAD of any tax treaty relief availment by taxpayers not covered by any application/approval within fifteen (15) days from discovery, by forwarding a report of tax treaty relief availment. (Please refer to Annex C for the report format.)

V. **Repealing Clause:** This Order revokes RMO No. 10-92-dated February 01, 1992 and amends all other issuances and portions thereof inconsistent herewith.

VI. **Effectivity:** This Order takes effect immediately.



BEETHOVEN L. RUALO  
Commissioner of Internal Revenue

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