REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

March 4, 2009

REVENUE MEMORANDUM CIRCULAR NO. 14-2009

SUBJECT : Entry into Force, Effectivity, and Applicability of the Philippine Tax Treaty with the United Arab Emirates and the Protocol Amending the Philippines-Japan Tax Treaty.

TO : All Internal Revenue Officers, Employees and Others Concerned

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For the information and guidance of all internal revenue officers, employees and others concerned:

The **Agreement Between the Government of the Republic of the Philippines and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital** has entered into force on October 2, 2008. Pursuant to paragraph 2, Article 28 thereof, the provisions on taxes on income (and capital) of the Agreement shall apply to income (and capital) derived or which accrued (and acquired) beginning **January 1, 2009.**

Similarly, the **Protocol Amending the Convention between the Republic of the Philippines and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income** has entered into force on December 5, 2008. Pursuant to paragraph 2, Article IX thereof, the provisions on taxes on income of the Protocol shall apply to income derived or which accrued beginning **January 1, 2009.**

Applications for tax treaty relief based on the foregoing should be filed with and addressed to the International Tax Affairs Division, Room 811, 8th Floor, Bureau of Internal Revenue, National Office Building, Diliman, Quezon City, Philippines. For this purpose, the person concerned should file a duly accomplished BIR Form 0901 (Application for Relief from Double Taxation) together with a complete set of the required documents specified at the back of this Form.

This Circular should be given the widest publicity possible.

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue