REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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Date: February 15, 2016

REVENUE MEMORANDUM CIRCULAR NO. 15-2016

SUBJECT : Entry into Force, Effectivity and Applicability of the renegotiated Philippines-Germany Tax Treaty

TO : All Internal Revenue Officers, Employees and Others Concerned

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

The renegotiated ***Agreement between the Republic of the Philippines and the Federal Republic of Germany for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital*** ("Philippines-Germany tax treaty") has entered into force on 18 December 2015. Pursuant to Article 32(2) thereof, the Philippines-Germany tax treaty shall have effect in respect of taxes covered by the said tax treaty, including taxes withheld at source, for any taxable period beginning on or after the first day of January 2016.

Tax Treaty Relief Applications (TTRA) invoking the Philippines-Germany tax treaty should be filed with and addressed to the International Tax Affairs Division (ITAD) at Room No. 811, Bureau of Internal Revenue, National Office Building, Diliman, Quezon City, Philippines. For this purpose the concerned German resident income earner or an authorized representative of the latter should file a duly accomplished BIR Form No. 0901 (Application for Relief from Double Taxation) together with the required documents specified at the back of the form, pursuant to Revenue Memorandum Order (RMO) No. 72-2010.

Attached hereto is a copy of the Philippines-Germany tax treaty. This Circular should be given the widest publicity possible.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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