REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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Date: March 14, 2014

REVENUE MEMORANDUM CIRCULAR NO. 16-2014

SUBJECT : Entry into Force, Effectivity, and Applicability of the Philippines-Nigeria Double Taxation Agreement

TO : All Internal Revenue Officers, Employees and Others Concerned

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 State of the Federal Republic of Nigeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains*** has entered into force on 18 August 2013. Pursuant to paragraph 2, Article 29 thereof, the provisions on taxes on income of the Agreement shall apply to income derived or which accrued beginning 01 January 2014.

Tax Treaty Relief Applications (TTRA) invoking the Philippines-Nigeria Double Taxation Agreement should be filed with and addressed to the International Tax Affairs Division (ITAD) at Room 811, Bureau of Internal Revenue, National Office Building, Diliman, Quezon City, Philippines. For this purpose, the concerned Nigerian resident income earner or an authorized representative of the latter should file a duly accomplished BIR Form 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) 72-2010.

This Circular should be given the widest publicity possible.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE