REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Date: 23 FEB 2024

REVENUE MEMORANDUM CIRCULAR NO. 30-2024

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

TO : All Internal Revenue Officers, Employees and Others Concerned

---

The ***Agreement between the Government of the Republic of the Philippines and the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income*** (PH-Brunei Tax Treaty) has entered into force on January 25, 2024.

Article 28 (Entry into Force) of the Agreement provides that its provisions shall have effect in respect of taxes withheld at source, on income paid to non-residents on or after the first day of January in the calendar year next following that in which the Agreement enters into force, and in respect of other taxes, on income in any taxable year beginning on or after the first day of January in the calendar year next following that in which the Agreement enters into force. Accordingly, the Agreement shall have effect on income derived from sources within the Philippines beginning January 1, 2025.

Tax Treaty Relief Applications or Requests for Confirmation invoking the provisions of the PH-Brunei 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, Senator Miriam P. Defensor-Santiago Avenue, Diliman, Quezon City, Philippines. For this purpose, the concerned tax resident of Brunei, the income payor or withholding agent, or their duly authorized representative, should file a duly accomplished Application for Treaty Purposes (BIR Form No. 0901), together with the required documents, pursuant to Revenue Memorandum Order No. 14-2021, as clarified by Revenue Memorandum Circular No. 77-2021.

This Circular should be given the widest publicity possible.

BUREAU OF INTERNAL REVENUE
RECEIVED
11:10 am
FEB 26 2024
RECORDS MGT. DIVISION

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

4 2024