REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Date: March 15, 2016

REVENUE MEMORANDUM CIRCULAR NO. 31-2016

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

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 ***Agreement between the Republic of the Philippines and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income*** has entered into force on 11 January 2016. Pursuant to Article 28 (2) thereof, the Agreement shall have effect in respect of tax 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.

Tax Treaty Relief Applications (TTRA) invoking the Philippines-Turkey Double Taxation Agreement 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 Turkish 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.

This Circular should be given the widest publicity possible.

BUREAU OF INTERNAL REVENUE
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KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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