REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

24 February 2016

REVENUE MEMORANDUM CIRCULAR NO. 32-2016

SUBJECT: Entry into Force, Effectivity, and Applicability of the Protocol Amending the Philippines-New Zealand 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 **Protocol Amending the Convention between the Republic of the Philippines and the Government of New Zealand for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with Respect to Taxes on Income** ("Philippines-New Zealand Tax Treaty") has entered into force on 02 October 2008. Pursuant to Article VI thereof, the provisions of the Protocol shall have effect in respect of taxes covered by the said Protocol, including taxes withheld at source, for any taxable period beginning on or after the first day of January 2009.

Tax Treaty Relief Applications (TTRA) invoking the Protocol amending the Philippines-New Zealand 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 New Zealand 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) 72-2010.

This Circular should be given the widest publicity possible.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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