REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Date: May 17, 2018

REVENUE MEMORANDUM CIRCULAR NO. 33-2018

SUBJECT : Entry into Force, Effectivity and Applicability of the Renegotiated Philippines-Thailand Double Taxation Convention

TO : All Internal Revenue Officers, Employees and Others Concerned

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The **Renegotiated *Convention between the Government of the Republic of the Philippines and the Government of the Republic of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income*** has entered into force on 05 March 2018.

Paragraph 2, Article 28 (Entry into Force) of the Convention provides that it 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 Convention 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 Convention enters into force. Accordingly, the Renegotiated Convention shall have effect on income that arises in the Philippines beginning **January 1, 2019**.

Tax Treaty Relief Applications invoking the Renegotiated Philippines-Thailand Double Taxation Convention should be filed with, and addressed to, the International Tax Affairs Division at Room No. 811, Bureau of Internal Revenue, National Office Building, Diliman, Quezon City, Philippines. For this purpose, the concerned Thai resident and income earner, or his duly authorized representative, should file a duly accomplished Application for Relief from Double Taxation (BIR Form No. 0901) or Certificate of Residence for Tax Treaty Relief (CORTT Form), whichever is applicable, together with the required documents, pursuant to Revenue Memorandum Order Nos. 72-2010 and 08-2017, respectively.

This Circular should be given the widest publicity possible.

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2:15 P.M.
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RECORDS MGT. DIVISION

CAESAR R. DULAY
Commissioner of Internal Revenue

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