REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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Date: July 3, 2018

REVENUE MEMORANDUM CIRCULAR NO. 58-2018

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

TO : All Internal Revenue Officers, Employees and Others Concerned

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The ***Agreement between the Government of the Republic of the Philippines and the Government of the United Mexican States for the Avoidance of Double Taxation with Respect to Taxes on Income and the Prevention of Fiscal Evasion*** has entered into force on 18 April 2018.

Article 29 (Entry into Force) of the Agreement provides that it shall have effect in respect of taxes withheld at source, to income paid or credited 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, for 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 that arises in the Philippines beginning **January 1, 2019**.

Tax Treaty Relief Applications invoking the Philippines-Mexico 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 Mexican 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.

CAESAR R. DULAY
Commissioner of Internal Revenue

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