REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Date: October 7, 2015

REVENUE MEMORANDUM CIRCULAR NO. 65-2015

SUBJECT : *Circularizing the full text of the "**Protocol Amending the Agreement between the Government of the Republic of the Philippines and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income**"*

TO : All Internal Revenue Officers, Employees and Others Concerned

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The Protocol amending the *Agreement between the Government of the Republic of the Philippines and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income* (Philippines-France DTA) was signed on 25 November 2011 and entered into force on 01 February 2013.

The purpose for amending the Philippines-France DTA is to update Article 26 (Exchange of Information) in order to reflect internationally agreed standards on tax transparency and exchange of information.

For the information and guidance of all internal revenue officials and others concerned, attached is a copy of the **Protocol Amending the Agreement between the Government of the Republic of the Philippines and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income**.

All concerned are hereby enjoined to be guided accordingly and give this circular a wide publicity as possible.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
OCT 07 2015
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KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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