REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION
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Date: October 28, 2015

REVENUE MEMORANDUM CIRCULAR NO. 72-2015

SUBJECT : Entry into Force, Effectivity and Applicability of the Philippines-Qatar 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 Government of the Republic of the Philippines and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains*** has entered into force on 19 May 2015. Pursuant to Article 28(2) thereof, the Agreement shall have effect in respect of taxes covered by the Agreement, including taxes withheld at source on income paid to non-resident, for any taxable period beginning on or after the first day of January next following that year in which the Agreement enters into force.

Tax Treaty Relief Applications (TTRA) invoking the Philippines-Qatar 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 Qatari 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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