REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

February 2, 2004

REVENUE MEMORANDUM CIRCULAR NO. 15-2004

SUBJECT: Entry into Force, Effectivity, and Applicability of the Philippine Tax Treaties with Bahrain, Bangladesh, Czech, Sweden and Vietnam.

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 *Convention between the Republic of the Philippines and the State of Bahrain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital* and its *Protocol* (both signed in Manila on November 7, 2001) have entered into force on October 14, 2003 pursuant to Article 28 (Entry into Force) of the *Convention*. Pursuant to the same Article, the Convention and the *Protocol* shall apply on income derived or which accrued beginning January 1, 2004.

The Convention between the Republic of the Philippines and the People's Republic of Bangladesh for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and its Protocol (both signed in Manila on September 8, 1999) have entered into force on October 24, 2003, pursuant to Article 27 (Entry into Force) of the *Convention*. Pursuant to the same Article, the provisions on taxes of the *Convention* and the *Protocol* shall apply on income derived or which accrued beginning January 1, 2004.

The *Convention between the Republic of the Philippines and Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income* and its *Protocol* (both signed in Manila on November 13, 2000) have entered into force on September 23, 2003, pursuant to Article 27 (Entry into Force) of the *Convention*. Pursuant to the same Article, the provisions on taxes of the *Convention* and the *Protocol* shall apply on income derived or which accrued beginning January 1, 2004.

The renegotiated *Convention between the Republic of the Philippines and the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income* (signed in Manila on June 24, 1998) has entered into force on November 1, 2003, pursuant to Article 28 (Entry in Force) thereof. Pursuant to the same article, the provisions on taxes of the renegotiated *Convention* shall apply on income derived or which accrued beginning January 1, 2004. Concurrently, pursuant to the same article, the previous *Convention between the Republic of the Philippines and the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income* (signed in Manila on May 7, 1987) has terminated and ceased to have effect on the date on which the renegotiated *Convention* takes effect on January 1, 2004.

The *Agreement between the Government of the Republic of the Philippines and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income* (signed in Manila on November 14, 2001), has entered into force on September 29, 2003, pursuant to Article 29 thereof. Pursuant to the same article, the *Agreement* shall apply on income derived or which accrued beginning January 1, 2004.

Any person or enterprise entitled to the benefits under these tax treaties may file an application for this purpose at the International Tax Affairs Division (ITAD), Bureau of Internal Revenue, National Office Building., Diliman, Quezon City, by using BIR Form 0901 (Application for Relief from Double Taxation). If the applicant resides outside Metro Manila, he may file such appropriate, using the same BIR Form 0901, at the nearest Revenue Regional Office of the BIR, which shall forward the same to ITAD, for appropriate action.

It is desired that this Circular be given the widest publicity possible.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue