REVENUE MEMORANDUM CIRCULAR NO. 19-2002 issued on June 13, 2002 circularizes the Convention between the Republic of the Philippines and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income, and the Agreement between the Government of the Republic of the Philippines and the Government of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

Any person/enterprise who is entitled to the benefits provided by said treaties may file BIR Form No. 0901 (Application for Relief from Double Taxation) with the International Tax Affairs Division, Bureau of Internal Revenue, National Office Building, Diliman, Quezon City. In case the applicant resides outside Metro Manila, he may file the appropriate BIR Form with the Regional Office nearest to his residence. The provisions of the agreements on taxes apply on income derived or which accrued beginning January 1, 2002.