

STATUS OF PHILIPPINE INCOME TAX TREATIES

BIR REVENUE MEMORANDUM CIRCULAR NO. 4-92, January 10, 1992

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/a3f07e3b0e9a/>

Hereunder is the complete list of tax treaties which the Philippines has entered into with other countries. The following tax treaties are in effect as of this date:

EFFECTIVITY

1. RP - DENMARK 1 JANUARY 1974
2. RP - SINGAPORE 1 JANUARY 1977
3. RP - CANADA 1 JANUARY 1977
4. RP - FRANCE 1 JANUARY 1978
5. RP - UNITED KINGDOM 29 JANUARY 1978
6. RP - PAKISTAN 1 JANUARY 1979
7. RP - AUSTRALIA 1 JANUARY 1980
8. RP - JAPAN 1 JANUARY 1981
9. RP - BELGIUM 1 JANUARY 1981
10. RP - NEW ZEALAND 1 JANUARY 1982
11. RP - FINLAND 1 JANUARY 1982
12. RP - INDONESIA 1 JANUARY 1983
13. RP - AUSTRIA 1 JANUARY 1983
14. RP - UNITED STATES 1 JANUARY 1983
15. RP - THAILAND 1 JANUARY 1983
16. RP - GERMANY 1 JANUARY 1985
17. RP - MALAYSIA 1 JANUARY 1985
18. RP - KOREA 1 JANUARY 1987
19. RP - SWEDEN 1 JANUARY 1990
20. RP - ITALY 1 JANUARY 1990

21. RP - NETHERLANDS 1 JANUARY 1992

22. RP - BRAZIL 1 JANUARY 1992

For additional information on any of these tax treaties, direct all requests for said information to the International Tax Affairs Division, Telephone Number 96-57-29 or 98-00-22.

All concerned are hereby enjoined to give this Revenue Memorandum Circular as wide a publicity as possible.

Adopted: 10 Jan. 1992

(SGD.) JOSE U. ONG

Commissioner

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