

[BIR REVENUE REGULATIONS NO. 9-99, April 19, 1999]

AMENDING REVENUE MEMORANDUM ORDER NO. 30-99 DATED MARCH 17, 1999 PRESCRIBING THE FILING OF RETURNS BY THOSE INDIVIDUALS EXEMPT FROM TAX AS PROVIDED UNDER SECTION 23 (B) AND (C) IN RELATION TO SECTION 51 (A) (2) (D) AND (A) (3) OF REPUBLIC ACT NO. 8424 (NIRC OF 1997)

SECTION 1. Scope. — Pursuant to Section 244 of the Tax Code of 1997, in relation to Section 23 (B) (C), Section 51 (A) (2) (d) and (A) (3) of the same Code, this Regulation is hereby promulgated amending Revenue Memorandum Order No. 30-99 prescribing the filing of returns by non-resident citizens, overseas contract workers (OCWs), and seamen. This covers all income earned by non-resident citizens from abroad beginning January 1, 1998.

SECTION 2. Pertinent Provisions:

Section 22 (E) "The term 'non resident citizen' means:

- (1) A citizen of the Philippines who establishes to the satisfaction of the Commissioner the fact of his physical presence abroad with a definite intention to reside therein.
- (2) A citizen of the Philippines who leaves the Philippines during the taxable year to reside abroad, either as an immigrant or for employment on a permanent basis.
- (3) A citizen of the Philippines who works and derives income from abroad and whose employment thereat requires him to be physically present abroad most of the time during the taxable year.
- (4) A citizen who has been previously considered as non-resident citizen and who arrives in the Philippines at any time during the taxable year to reside permanently in the Philippines shall likewise be treated as a non-resident citizen for the taxable year in which he arrives in the Philippines with respect to his income derived from sources abroad until the date of his arrival in the Philippines.

The taxpayer shall submit proof to the Commissioner to show his intention of leaving the Philippines to reside permanently abroad or to return to and reside in the Philippines as the case may be for the purpose of this Section."

Section 23 (B) "A non-resident citizen is taxable only on income derived from sources within the Philippines."

Section 23 (C) "An individual citizen of the Philippines who is working and deriving income abroad as an overseas contract worker is taxable only on income from