

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

STATUS OF PHILIPPINE INCOME TAX TREATIES

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
