

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

PHILIPPINES

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 7 January 2025 - Or. Engl. (*in force as from 1 May 2025*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Income Tax (Title II of the National Internal Revenue Code [NIRC] of 1997, as amended)
- . **Article 2, paragraph 1.b.iii.A:** Estate and Donor's Taxes (Title III of the NIRC)
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax (Title IV of the NIRC).
- . **Article 2, paragraph 1.b.iii.D:** Excise Tax (Title VI of the NIRC).

ANNEX B – Competent Authorities

The Secretary of Finance or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual possessing the nationality or citizenship of the Republic of the Philippines; and any legal person, company, partnership or association deriving its status as such from the laws in force in the Republic of the Philippines

(*) Status as of 7 January 2025. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <https://conventions.coe.int>