

Republic of the Philippines  
Congress of the Philippines

Senate

Manay City

Fifteenth Congress

Third Regular Session



RESOLUTION No. 140

RESOLUTION CONCURRING IN THE RATIFICATION OF  
THE AGREEMENT BETWEEN THE GOVERNMENT  
OF THE REPUBLIC OF THE PHILIPPINES AND  
THE GOVERNMENT OF THE STATE OF QATAR  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME

WHEREAS, Article VII, Section 21 of the Constitution states that, "No treaty or international agreement shall be valid and effective unless concurred in by at least two-thirds of all the Members of the Senate";

WHEREAS, the Agreement between the Government of the Republic of the Philippines and the Government of the State of Qatar for the Avoidance of Double Taxation and

the Prevention of Fiscal Evasion with Respect to Taxes on Income was signed on 14 December 2008 in Doha;

WHEREAS, the Agreement covers persons who are residents of one or both of the Contracting Parties with respect to the application of taxes on income imposed on behalf of a Contracting State or of any of its political subdivisions or local authorities, irrespective of the manner in which they are levied;

WHEREAS, the Agreement seeks to promote international trade and investment, primarily by allocating taxing jurisdiction between the Contracting States to eliminate or mitigate double taxation on income;

WHEREAS, the Agreement intends to permit the Contracting States to better enforce their domestic laws in order to reduce tax evasion;

WHEREAS, Article 28 of the Agreement provides that it shall enter into force on the date of the later notification;

WHEREAS, the President of the Philippines ratified the Agreement on the 3<sup>rd</sup> of May 2011 and has accordingly submitted it to the Senate for concurrence in accordance with the Constitution;

WHEREAS, in the hearings conducted by the Senate Committee on Foreign Relations on 2 February 2012 and 14 December 2012, the following government agencies and nongovernment organization endorsed the concurrence in the ratification of the Agreement between the Government of the Republic of the Philippines and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income:

1. Department of Foreign Affairs (DFA);
2. Department of Justice (DOJ);
3. Department of Finance (DOF);
4. Bureau of Internal Revenue (BIR);
5. Bureau of Customs (BOC); and

6. Center for Migrant Advocacy Philippines: Now, therefore, be it


*Resolved*, That the Senate of the Philippines concur, as it hereby concurs, in the ratification of the Agreement between the Government of the Republic of the Philippines and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.

Adopted,



JUAN PONCE ENRILE  
*President of the Senate*

This Resolution was adopted by the Senate on January 22, 2013.



EMMA LIRIO-REYES  
*Secretary of the Senate*

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