

Republic of the Philippines
Congress of the Philippines
Senate

Manila City

Sixteenth Congress

Third Regular Session



RESOLUTION NO. 107

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

WHEREAS, the Constitution, Article VII, Section 21,
states: "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 Republic of the
Philippines and the Republic of Turkey for the Avoidance of
Double Taxation and the Prevention of Fiscal Evasion with
Respect to Taxes on Income was signed on 18 March 2009 in
Ankara;

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 allocates taxing jurisdiction between the Contracting States to eliminate or mitigate double taxation on income;

WHEREAS, the Annexed Protocol, on the other hand, clarifies the definition of "dividends" and provides that the profits derived from the sale of goods or merchandise of the same or similar kind as those sold, or from other business activities of the same or similar kind as those effected, through a permanent establishment, may be considered attributable to that permanent establishment, if it is proved that this transaction has been resorted to in order to avoid taxation in the State where the permanent establishment is situated;

WHEREAS, Article 28 of the Agreement provides that it shall enter into force on the date of later notification of the Parties of the completion of procedures required by its laws for the entry into force of the Agreement;

WHEREAS, the President of the Philippines ratified the Protocol on 14 January 2014 and has accordingly submitted it to the Senate for concurrence in accordance with the Constitution;

WHEREAS, in the hearing conducted by the Senate Committee on Foreign Relations on 9 September 2014, the following government agencies endorsed the concurrence in the ratification of the Agreement between the Republic of the Philippines and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income:

1. Department of Foreign Affairs;
2. Department of Justice;
3. Department of Finance;
4. Department of Trade and Industry;
5. Bangko Sentral ng Pilipinas;
6. Board of Investments; and
7. Bureau of Internal Revenue.

Now, therefore, be it


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

Adopted,



FRANKLIN M. DIZON
President of the Senate

This Resolution was adopted by the Senate on
December 14, 2015



OSCAR G. YABES
Secretary of the Senate

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