

Republic of the Philippines  
Congress of the Philippines

Senate

Manila City

Seventeenth Congress

Second Regular Session



RESOLUTION NO. 88

RESOLUTION CONCURRING IN THE RATIFICATION  
OF THE CONVENTION BETWEEN THE  
GOVERNMENT OF THE REPUBLIC OF THE  
PHILIPPINES AND THE GOVERNMENT OF THE  
KINGDOM OF THAILAND 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 renegotiated Convention between the  
Government of the Republic of the Philippines and the  
Government of the Kingdom of Thailand for the Avoidance of

Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income was signed on 21 June 2013 in Manila, Philippines;

WHEREAS, the Convention has 29 articles that generally provide for the rules in taxing income arising in one State (the country of source or situs of the income) and derived by a resident of the other State (the country of residence of the recipient);

WHEREAS, the Convention aims to allocate taxing jurisdiction between the Parties so as to eliminate or mitigate double taxation on income and permit the Contracting States to better enforce their domestic laws in order to reduce tax evasion;

WHEREAS, upon entry into force of the renegotiated Convention, the existing Convention between the Government of the Republic of the Philippines and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, which was signed on 14 July 1982, will terminate and cease to have effect;

WHEREAS, the President of the Philippines ratified the Convention on 17 January 2017 and 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 6 February 2018, the following government agencies endorsed the concurrence to the ratification of the Convention:

- 1) Department of Foreign Affairs;
- 2) Department of Justice;
- 3) Department of Finance; and
- 4) Bureau of Internal Revenue:

Now, therefore, be it

*Resolved*, That the Philippine Senate concur, as it hereby concurs, in the Philippine ratification of the renegotiated Convention between the Government of the Republic of the


Philippines and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.

*Resolved, finally,* That the President of the Philippines may, with the concurrence of two-thirds of all the Members of the Senate, withdraw from the Convention.

Adopted,

  
 AQUILINO "KOKO" PIMENTEL III  
*President of the Senate*

This Resolution was adopted by the Senate on February 19, 2018.

  
 LUTGARDO B. BARBO  
*Secretary of the Senate*  
