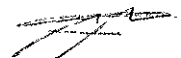


FIFTEENTH CONGRESS OF THE REPUBLIC }  
OF THE PHILIPPINES }  
Third Regular Session }

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SENATE

P.S. RES. NO. 021



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Prepared by the Committee on Foreign Relations

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**RESOLUTION  
CONCURRING IN THE RATIFICATION OF THE  
CONVENTION BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES AND  
THE GOVERNMENT OF THE STATE OF KUWAIT  
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 *Convention between the Government of the Republic of the Philippines and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income* was signed on 3 November 2009 in Kuwait;

**WHEREAS**, it is the objective of the Convention 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 Convention is intended to permit the Contracting States to better enforce their domestic laws in order to reduce tax evasion;

**WHEREAS**, Article 28 of the Convention provides that one Contracting State shall notify the other of the completion of its constitutional procedures for the entry into force of the Convention and that the Convention shall enter into force on the date of the later of these notifications;

**WHEREAS**, the President of the Philippines ratified the Convention on 23 December 2010 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 non-government organization endorsed the concurrence in the ratification of the *Convention between the Government of the Republic of the Philippines and the Government of the State of Kuwait 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 *Convention between the Government of the Republic of the Philippines and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.*



**LOREN LEGARDA**  
*Chair*