

Republic of the Philippines
Congress of the Philippines
Senate

Pasay City

Sixteenth Congress

Third Regular Session



RESOLUTION NO. 109

RESOLUTION CONCURRING IN THE RATIFICATION OF
THE AGREEMENT BETWEEN THE REPUBLIC OF
THE PHILIPPINES AND THE FEDERAL REPUBLIC
OF GERMANY FOR THE AVOIDANCE OF DOUBLE
TAXATION WITH RESPECT TO TAXES ON INCOME
AND CAPITAL

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 Federal Republic of Germany for the
Avoidance of Double Taxation with Respect to Taxes on Income
and on Capital was signed on 9 September 2013 in Berlin,
Germany;

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 and on capital imposed on behalf of a Contracting State or of any of its political subdivision or local authorities, irrespective of the manner in which they are levied;

WHEREAS, the Agreement covers income from personal services, dividends, interests, royalties, immovable property, pensions and remuneration from government services;

WHEREAS, the Agreement promotes technology transfer and international academic, cultural, and sports exchanges, primarily by allocating taxing jurisdiction between the Contracting States to eliminate or mitigate double taxation on income;

WHEREAS, the Agreement also assists the Contracting States in better enforcing their domestic tax laws and reduce tax evasion;

WHEREAS, Article 32(2) of the Agreement provides that it shall enter into force on the day of the exchange of instruments of ratification in Manila;

WHEREAS, the President of the Philippines ratified the Agreement on 17 December 2014 and has accordingly submitted it to the Senate for concurrence in accordance with the Constitution; and

WHEREAS, in the hearing conducted by the Senate Committee on Foreign Relations on 20 May 2015, the following government agencies endorsed the concurrence in the ratification of the Agreement between the Republic of the Philippines and the Federal Republic of Germany for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital:

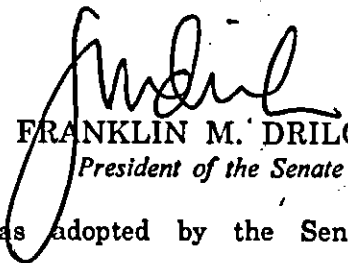
1. Department of Foreign Affairs;
2. Department of Justice;
3. Department of Finance;

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 Federal Republic of Germany for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital.

Adopted,



FRANKLIN M. DRILON
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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