

Office of the Secretary
12 DEC 17 2:22

SENATE

P.S. RES. NO. 320 F

Prepared by the Committee on Foreign Relations

**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 3rd 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 non-government 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*.



LOREN LEGARDA

Chair