

P. S. Res. No. 1540

Republic of the Philippines  
Congress of the Philippines

Senate

Manila City

Sixteenth Congress

Third Regular Session

---

RESOLUTION No. 107

RESOLUTION CONCURREN 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. DRILON  
*President of the Senate*

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

  
OSCAR G. YABES  
*Secretary of the Senate*

0