

REVENUE MEMORANDUM CIRCULAR NO. 30-2024 issued on February 26, 2024 circularizes the Agreement between the Government of the Republic of the Philippines and the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income (PH-Brunei Tax Treaty) which was entered into force on January 25, 2024.

Article 28 (Entry into Force) of the Agreement shall have effect on income derived from sources within the Philippines beginning January 1, 2025.

Tax Treaty Relief Applications or Requests for Confirmation invoking the provisions of the PH-Brunei Tax Treaty should be filed with, and addressed to, the International Tax Affairs Division (ITAD) at Room No. 811, Bureau of Internal Revenue, National Office Building, Senator Miriam P. Defensor-Santiago Avenue, Diliman, Quezon City, Philippines. For this purpose, the concerned tax resident of Brunei, the income payor or withholding agent, or their duly authorized representative, should file a duly accomplished Application for Treaty Purposes (BIR Form No. 0901), together with the required documents, pursuant to Revenue Memorandum Order No. 14-2021, as clarified by Revenue Memorandum Circular No. 77-2021.