



Application For Relief From Double Taxation on Shipping and Air Transport

BIR Form No.
0901-T

Version 1.0 February 2010

PART I TAX TREATY INFORMATION

Date of Application

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All fields should be mandatory filled up.

- 1 ▶ Philippine Tax Convention with _____
- 2 ▶ Preferential tax treaty rate
- 2A Preferential tax rate _____ % 2C ▶ Article Invoked _____
- 2B Exemption

PART II RECIPIENT OF INCOME

2 Taxpayer's Name 2A Taxpayer's Identification Number 2B

3 Foreign Address 3
 No. (Include Building Name) Street City Country Zip Code

4 Local Address 4
 No. (Include Building Name) Street District/Municipality City/Province Zip Code

5 Business Phone Number 5A Area/Access Code 5B 5C Fax Number

6 Local Representative in the Philippines, if any: Name 6A Taxpayer's Identification Number 6B

7 Local Address 7A
 No. (Include Building Name) Street District/Municipality City/Province Zip Code

8 Business Phone Number 8A Area/Access Code 8B 8C Fax Number

9 Permanent Establishment / Fixed Base in the Philippines, if any: Name 9A Taxpayer's Identification Number 9B

10 Local Address 10
 No. (Include Building Name) Street District/Municipality City/Province Zip Code

PART III PAYOR OF INCOME

11 Taxpayer's Name 11A Taxpayer's Identification Number 11B

12 Local Address 12
 No. (Include Building Name) Street District/Municipality City/Province Zip Code

PART IV PERJURY DECLARATION

I/We declare, under the penalties of perjury, that this application has been made in good faith, and that the representations including the accompanying documents have been verified by me/us and to the best of my/our knowledge, belief, and information are correct, complete and true account of the transaction/s subject of this application.

(Signature of Applicant/Representative over printed name)

Title/Position of Signatory

Stamp of BIR Receiving Office and
Date of Receipt

ITAD Filing Reference No.:

PART V	DOCUMENTARY REQUIREMENTS	REMARKS
GENERAL DOCUMENTS		
1	Proof of Residency Original copy of consularized certification issued by the tax authority of the country of the income earner to the effect that such income earner is a resident of such country for purposes of the tax treaty being invoked in the tax year concerned.	
2	Articles of Incorporation (for income earner other than individual) Photocopy of the Articles of Incorporation (AOI) (or equivalent Fact of Establishment /Creation /Organization) of the income earner with the original copy of consularized certification from the issuing agency, office or authority that the copy of Articles of Incorporation (AOI) (or equivalent Fact of Establishment /Creation /Organization) is a faithful reproduction or photocopy.	
3	Special Power of Attorney A. If applicant/filer is the withholding agent of the income earner or the local representative in the Philippines of the income earner - i. Original copy of consularized notarized Special Power of Attorney (SPA) or written authorization duly executed by the income earner authorizing its/his representative in the Philippines to file a claim for tax treaty relief. B. If applicant/filer is the local representative of the withholding agent of the income earner - i. Original copy of a consularized Special Power of Attorney (SPA) or a consularized written authorization duly executed by the income earner authorizing its withholding agent or local ii. Original copy of Letter of Authorization from the withholding agent authorizing local representative to file the tax treaty relief application	
4	Certification of business presence in the Philippines a) For Corporation or Partnerships - Original copy of a certification from the Philippine Securities and Exchange Commission that the income earner is or is not registered to engage in business in the Philippines b) For Individuals - Original copy of a certification from the Department of Trade and Industry that the income earner is or is not registered to engage in business in the Philippines.	
5	Certificate of No Pending Case Original copy of a sworn statement providing information on whether the issue(s) or transaction involving directly or indirectly the same taxpayer(s) which is/are the subject of the request for ruling is/are under investigation, on-going audit, administrative protest, claim for refund or issuance of tax credit certificate, collection proceedings, or a judicial appeal of the taxpayer(s) involved.	
ADDITIONAL DOCUMENTS SPECIFIC TO SHIPPING		
1.	Certified copy of proof of Registry of Vessel.	
2.	Certified copy of notarized charter party or engagement contract.	
3.	Certified copy of the License To Transact Business In The Philippines, as applicable.	
ADDITIONAL DOCUMENTS SPECIFIC TO AIR TRANSPORT		
1.	Certified copy of proof of Registry of Airplane.	
2.	Certified copy of the License to Transact Business in the Philippines, as applicable.	
<p style="text-align: center;">BIR FORM NO. 0901-T Guidelines and Instructions</p> <p>This form shall be duly accomplished in (3) three copies which must be signed by the applicant who may either be the income earner or the duly authorized representative of the income earner. All fields must be mandatorily filled-up. If "NOT APPLICABLE" or "NONE" is/are the appropriate response, the same has/have to be clearly indicated in the corresponding field.</p> <p>This form shall be submitted only to the International Tax Affairs Division of the Bureau of Internal Revenue together with all the necessary documents mentioned in Part V of this form, filing should always be made BEFORE the transaction. <i>Transaction</i> for purposes of filing the TTRA shall mean before the occurrence of the first taxable event.</p> <p><i>First taxable event</i> for purposes of filing the Tax Treaty Relief Application (TTRA), shall mean the first or the only time when the income payor is required to withhold the income tax thereon or should have withheld taxes thereon had the transaction been subjected to tax</p> <p>Failure to properly file the TTRA with ITAD within the period prescribed herein shall have the effect of disqualifying the TTRA under this RMO.</p>		