



BIR Form No.

0901-D

February 2020 (ENCS)

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Application for Treaty Purposes (Relief from Philippine Income Tax on Dividends)

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer



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Part I - Legal Basis of Claim for Relief

1 Article	1A of the Tax Treaty between the Philippines and	
2 Tax Treatment Under the Treaty	☐ Exempt from Income Tax	☐ Subject to Preferential Rate
2A Tax Rate		%

Part II - Identification of Income Recipient

3 Name of Income Recipient		
4 Local Taxpayer Identification Number (TIN)	5 RDO Code	6 Foreign TIN
7 Classification of Income Recipient in the Country of Residence (if Non-Individual)		
☐ Taxable Corporation	☐ Taxable Partnership	☐ Foundation
☐ Exempt Corporation	☐ Exempt Partnership	☐ Trust
		☐ Estate
		☐ Others, specify
8 Date of Birth/Establishment (MM/DD/YYYY)	/	9 Citizenship
10 Place Where the Company was Established or Organized		
11 Place of Head Office or Main Office		
12 Place Where the Business is Managed and Controlled		
13 Country where the recipient is taxable as resident and where he/she/it is to pay tax		
14 Contact Number (Landline/Mobile No.)	15 Email Address	
16 With Permanent Establishment (PE) in the Philippines?		
☐ Yes ☐ No		
17 With License to do Business in the Philippines?		
☐ Yes ☐ No		
18 Registered Name of the PE		
19 Taxpayer Identification Number of the PE	-	20 RDO Code
21 Address of the PE		
21A ZIP Code		

Part III - Details of Income Payor

22 Registered Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)		
23 Taxpayer Identification Number (TIN)	-	24 RDO Code
25 Registered Address		
25A ZIP Code		
26 Registered with Board of Investments (BOI)?		27 Engaged in Preferred Pioneer Areas of Investment?
☐ Yes ☐ No		☐ Yes ☐ No
28 Number of Outstanding Shares	29 Number of Voting Shares Issued	
30 Related to the Income Recipient?		
☐ Yes ☐ No		
30A If yes, describe the nature of relationship		
31 Contact Number (Landline/Cellphone No.)	32 Email Address	

Part IV – Details of Dividends and Withholding Tax

33

Type of Shares Held

Number of Shares Held

Number of Voting Shares Held

Date/s of Acquisition (MM/DD/YYYY)

Percentage of Ownership

☐ Common

☐ Preferred

☐ Voting

☐ Non-Voting

34

Amount of Dividend (in foreign currency)

Amount in Dividend (in local currency)

Date of Declaration (MM/DD/YYYY)

Date of Record (MM/DD/YYYY)

Date/s of Payment (MM/DD/YYYY)

35

Name of Nominee Shareholders (Use additional sheet/s if necessary)

Name

Number of Shares Held

36

Is the Income Effectively Connected with the PE in the Philippines?

☐ Yes

☐ No

37

Amount of Withholding Tax Paid

38

Date of Payment (MM/DD/YYYY)

Part V – Additional Disclosures for Flow-Through/Fiscally Transparent Entity (Dividends are Treated as Income of the Members/Partners of the Entity and Not of the Entity Itself (Use additional sheet/s if necessary)

39

Name of Member of the Foreign Company

Country of Residence

Percentage of Ownership in the Foreign Company

Share in the Dividends Received by the Foreign Company

Part VI – Authorized Representative in the Philippines (attach proof of authorization)

40

Registered Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

41

Taxpayer Identification Number (TIN)

42

RDO Code

43

Registered Address

44

Contact Number (Landline/Cellphone No.)

45

Email Address

43A

ZIP Code

Part VII – Certification

I/We certify, under the penalties of perjury, that this application form has been made in good faith, and that I/we have verified the representations including the accompanying documents thereto, and that, to the best of my/our knowledge, belief and information, are correct, complete and true account of the transaction subject of this application. I further certify that:

i. The income recipient is the beneficial owner of the income to which this form relates; and

ii. The beneficial owner is a resident of the other contracting state within the meaning of the applicable tax treaty.

Finally, I/we give my/our consent to the processing of my/our information as contemplated under the “Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

Signature over Printed Name of the Beneficial Owner/Authorized Representative/Tax Agent

Tax Agent Accreditation/Attorney’s Roll Number, if applicable

Date of Issue (MM/DD/YYYY)

Date of Expiry (MM/DD/YYYY)

Stamp of BIR Receiving Office and Date of Receipt (RO’s Signature)

ITAD Filing Reference No:

*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)