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Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
0901-P
February 2021 (ENCS)
Page 1

Application for Treaty Purposes
(Relief from Philippine Income Tax on Business Profits of Foreign Enterprises)

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

0901-P 02/21ENCS P1

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 Registered Name

4 Local Taxpayer Identification Number *(TIN)* - - - | **5** RDO Code | **6** Foreign TIN

7 Complete Address *(indicate street, post code, city, country)*

8 Date of Establishment *(MM/DD/YYYY)* / / | **9** Commercial Register Number

10 Contact Number *(Landline/Mobile No.)* | **11** Email Address

12 With Permanent Establishment (PE) in the Philippines? ☐ Yes ☐ No

13 With License to do Business in the Philippines? ☐ Yes ☐ No

14 Registered Name of the PE

15 Taxpayer Identification Number of the PE - - - | **16** RDO Code

17 Address of the PE

17A ZIP Code

18 Main Line of Business

Part III – Details of the Multinational Enterprises (MNE) Group to Which the Income Recipient Belongs

19 Name of the MNE Group

20 Name of the Immediate Parent Company

21 Taxpayer Identification Number *(TIN)* - - - | **22** Commercial Register Number

23 Complete Address *(indicate street, post code, city, country)*

24 Name of the Ultimate Parent Company

25 Taxpayer Identification Number *(TIN)* - - - | 26 Commercial Register Number

27 Complete Address *(indicate street, post code, city, country)*

BIR Form No. **0901-P** February 2021 (ENCS) **Page 2**	**Application for Treaty Purposes (Relief from Philippine Income Tax on Business Profits of Foreign Enterprises)**	0901-P 02/21ENCS P2

Part IV – Details of Employees or Other Personnel Engaged by the Foreign Enterprise to Furnish the Services

(Use separate sheet/s if necessary)

28 Name of Employees	Date of Arrival in the Philippines	Date of Final Departure from the Philippines	Days of Physical Presence in the Philippines	Total No. of Days

Part V – Details of Dependent Agent

29 Name of Dependent Agent	Date of Arrival in the Philippines	Date of Final Departure from the Philippines	Days of Physical Presence in the Philippines	Total No. of Days

30 Does the dependent agent have, and habitually exercise in the Philippines, an authority to conclude contracts on behalf of the foreign enterprise? ☐ Yes ☐ No

31 Does the dependent agent habitually maintain in the Philippines a stock of goods or merchandise and regularly deliver the same on behalf of the foreign enterprise? ☐ Yes ☐ No

Part VI – Details of Subcontractor

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

33 Taxpayer Identification Number *(TIN)* - - - **34** RDO Code

35 Registered Address

35A ZIP Code

36 Contact Number *(Landline/Cellphone No.)* **37** Email Address

38 Details of Business **39** Description of the Services Rendered **40** Period of engagement

41 Is the Subcontractor Under the Direct Supervision of the Foreign Enterprise? ☐ Yes ☐ No

42 Country Where the Recipient is Taxable as Resident and Where it is to pay Tax

Part VII – Details of Income Payor

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

44 Taxpayer Identification Number *(TIN)* - - - **45** RDO Code

46 Registered Address

46A ZIP Code

47 Details of Business

48 Registered with Board of Investments (BOI)? ☐ Yes ☐ No

49 Engaged in Preferred Pioneer Areas of Investment? ☐ Yes ☐ No

50 Related to the Income Recipient? ☐ Yes ☐ No

50A If yes, describe the nature of relationship

51 Contact Number *(Landline/Cellphone No.)* **52** Email Address

BIR Form No. **0901-P** February 2021 (ENCS) **Page 3**	**Application for Treaty Purposes (Relief from Philippine Income Tax on Business Profits of Foreign Enterprises)**	0901-P 02/21ENCS P3

Part VIII – Details of Income and Withholding Tax

53 Description of Services Rendered		**54** Date of Contract *(MM/DD/YYYY)*	
55 Contract Period	Amount of Income	Mode of Payment	Date of Payment *(MM/DD/YYYY)*

56 Is the Income Effectively Connected with the PE in the Philippines? ☐ Yes ☐ No

57 If the Profit is Partly Attributable to the PE, specify the profit of the PE

58 Amount of Withholding Tax

59 Date of Payment *(MM/DD/YYYY)* / /

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

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

61 Taxpayer Identification Number *(TIN)* - - -

62 RDO Code

63 Registered Address

63A ZIP Code

64 Contact Number *(Landline/Cellphone No.)*

65 Email Address

Part X – 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	*Stamp of BIR Receiving Office and Date of Receipt (RO's Signature)*
Tax Agent Accreditation/Attorney's Roll Number, *if applicable*	
Date of Issue *(MM/DD/YYYY)* / Date of Expiry *(MM/DD/YYYY)*	ITAD Filing Reference No:

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