Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
0901-TS
November 2020
Page 1

Application for the Reduced Rate on Intercompany Dividends Received by a Non-Resident Foreign Corporation from a Domestic Corporation

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-TS 11/20 P1

Part I – Income Earner *(Non-Resident Foreign Corporation)*

1 Local Taxpayer Identification Number *(TIN)* ___ - ___ - ___ - ___ | **2** RDO Code

3 Registered Name

4 Foreign Address

5 Foreign TIN | **6** Country of Domicile | **7** Contact Number *(Landline/Cellphone No.)*

8 Email Address

Part II – Authorized Representative in the Philippines

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

10 Registered Address

10A ZIP Code

11 Contact Number *(Landline/Cellphone No.)* | **12** Email Address

Part III – Withholding Agent *(Domestic Corporation)*

13 Taxpayer Identification Number *(TIN)* ___ - ___ - ___ - ___ | **14** RDO Code

15 Registered Name

16 Registered Address

16A ZIP Code

17 Income Tax Regime ☐ Regular 30% ☐ Special | **18** Details of Special Tax Regime

Part IV – Details of Dividend

19 Number of Shares Held | **20** Type of Stocks ☐ Common ☐ Preferred | **21** Percentage of Ownership ___ %

22 Date of Declaration __ / __ / ____ | **23** Date of Record __ / __ / ____ | **24** Date of Payment __ / __ / ____

25 Dividends *(in Philippine Peso)* ___ . __ | **26** Date of Remittance __ / __ / ____

Part V – Details of Withholding Tax Under the Tax Code

27 Regular Withholding Tax (30%)	.
28 Reduced Withholding Tax	.
29 Amount of Tax Paid	.
30 Date of Payment	/ /

BIR Form No. **0901-TS** November 2020 **Page 2**	**Application for the Reduced Rate on Intercompany Dividends Received by a Non-Resident Foreign Corporation from a Domestic Corporation**	0901-TS 11/20 P2

Part VI – Tax Treatment in the Country of Domicile/Residence			
31 Exempt		**32** Legal Basis	
33 Taxable	**34** Tax Rate %	**35** Legal Basis	
36 Amount of Tax Due on the Dividends			
37 Amount of Tax Credit Allowed for Actual Tax Paid in the Philippines		**38** Legal Basis	
39 Amount of Deemed Paid Tax Credit Allowed in the Country of Domicile		**40** Legal Basis	
41 Amount of Tax Paid		**42** Date of Payment	/ /

Part VII – Perjury Declaration			*Stamp of Receiving Office and Date of Receipt (RO's Signature)*	
I/We declare under the penalties of perjury that this application form has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, 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. *(If Authorized Representative, attach authorization letter)*				
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent *(Indicate Title/Designation and TIN)*				
Tax Agent Accreditation No./Attorney's Roll No. *(if applicable)*				
Date of Issue		Date of Expiry	***Control Number:***	

***NOTE: Please read the BIR Data Privacy Policy found in the BIR website (www.bir.gov.ph)**

Guidelines and Instructions for BIR Form No. 0901-TS (November 2020)

Application for the Reduced Rate on Intercompany Dividends Received by a Non-Resident Foreign Corporation from a Domestic Corporation

Who Shall File

This form shall be filed by a non-resident foreign corporation intending to avail of the reduced rate of 15% on intercompany dividends paid to it by a domestic corporation pursuant to Section 28(B)(5)(b) of the National Internal Revenue Code of 1997, as amended.

When and Where to File

This form, together with other documentary requirements, shall be filed to the International Tax Affairs Division (ITAD) of the BIR within ninety (90) days from the remittance of the dividends or from the determination by the foreign tax authority of the deemed paid tax credit/non-imposition of tax because of the exemption, whichever is later.