

**[PRESIDENTIAL DECREE NO. 1233, November 08,
1977]**

**RATIFYING THE TAX CONVENTION BETWEEN THE GOVERNMENT
OF THE REPUBLIC OF THE PHILIPPINES AND THE GOVERNMENT
OF THE REPUBLIC OF SINGAPORE FOR THE AVOID-DANCE OF
DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT OF TAXES ON INCOME.**

WHEREAS, the tax convention between the Government of the Republic of the Philippines and the Government of the Republic of Singapore had been negotiated and concluded on August 1, 1977;

WHEREAS, the convention provides for the means of the avoidance of double taxation and the prevention of fiscal evasion with respect of taxes on income;

WHEREAS, the convention encourages the flow of investments, promotion of trade and commercial relations and the flow of technology between the two countries;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the power vested in me by the Constitution do hereby ratify the convention between the Government of the Philippines and the Government of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

Done in the City of Manila, this 8th day of November, in the year of Our Lord, nineteen hundred and seventy-seven.

**(Sgd.) FERDINAND E.
MARCOS**
President of the Philippines

By the President:

(Sgd.) JOSE D. INGLES
Acting Secretary of
Foreign Affairs



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