

**[PRESIDENTIAL DECREE NO. 1272, December 22,
1977]**

**RATIFYING THE TAX CONVENTION BETWEEN THE GOVERNMENT
OF THE REPUBLIC OF THE PHILIPPINES AND THE GOVERNMENT
OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON
INCOME.**

WHEREAS, the tax convention between the Government of the Republic of the Philippines and the Government of the United Kingdom of Great Britain and Northern Ireland had been negotiated and concluded on June 10, 1976;

WHEREAS, the convention provides for the means of the avoidance of double taxation and the prevention of fiscal evasion with respect to 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 Republic of the Philippines and the Government of the United Kingdom of Great Britain and Northern Ireland 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 22nd day of December in the year of Our Lord, nineteen hundred and seventy-seven.

**(Sgd.) FERDINAND E.
MARCOS**

President of the Philippines

By the President:

(Sgd.) JUAN C. TUVERA

Presidential Assistant



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