

No. 48608

**Philippines
and
Czech Republic**

Convention between the Republic of the Philippines and the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Manila, 13 November 2000

Entry into force: *23 September 2003 by notification, in accordance with article 27*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *Philippines, 6 June 2011*

**Philippines
et
République tchèque**

Convention entre la République des Philippines et la République tchèque tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Manille, 13 novembre 2000

Entrée en vigueur : *23 septembre 2003 par notification, conformément à l'article 27*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat des Nations Unies : *Philippines, 6 juin 2011*

[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION

BETWEEN

THE REPUBLIC OF THE PHILIPPINES

AND

THE CZECH REPUBLIC

**FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME**

The Republic of the Philippines and the Czech Republic,

desiring to conclude a Convention for the Avoidance of Double Taxation and
the Prevention of Fiscal Evasion with Respect to Taxes on Income,

have agreed as follows:

Article 1
PERSONS COVERED

This Convention shall apply to persons who are residents of one or both of the Contracting States.

Article 2
TAXES COVERED

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property and taxes on the total amounts of wages or salaries paid by enterprises.
3. The existing taxes to which the Convention shall apply are in particular:
 - a) in the Philippines:

the income taxes imposed by the Republic of the Philippines;
(hereinafter referred to as "Philippine tax");
 - b) in the Czech Republic:
 - (i) the tax on income of individuals;
 - (ii) the tax on income of legal persons;
(hereinafter referred to as "Czech tax").
4. The Convention shall also apply to any identical or substantially similar taxes which are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of substantial changes which have been made in their respective taxation laws.

Article 3
GENERAL DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise requires:
 - a)
 - (i) the term “Philippines” means the territory of the Republic of the Philippines as defined in Article I of the Philippine Constitution and as provided for by existing laws;
 - (ii) the term “the Czech Republic” means the territory of the Czech Republic over which, under Czech legislation and in accordance with international law, the sovereign rights of the Czech Republic are exercised;
 - b) the terms “a Contracting State” and “the other Contracting State” mean the Philippines or the Czech Republic, as the context requires;
 - c) the term “person” includes an individual, an estate, a trust, a company and any other body of persons;
 - d) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - e) the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
 - f) the term “international traffic” means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
 - g) the term “national” means:
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;

- h) the term “competent authority” means:
 - (i) in the case of the Philippines, the Secretary of Finance or the Commissioner of Internal Revenue or their authorized representative.
 - (ii) in the case of the Czech Republic, the Minister of Finance or his authorized representative;
- 2. As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.