

No. 53459*

**Germany
and
Philippines**

Agreement between the Federal Republic of Germany and the Republic of the Philippines for the avoidance of double taxation with respect to taxes on income and on capital (with protocol). Berlin, 9 September 2013

Entry into force: *18 December 2015 by the exchange of instruments of ratification, in accordance with article 32*

Authentic texts: *English and German*

Registration with the Secretariat of the United Nations: *Germany, 11 February 2016*

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Allemagne
et
Philippines**

Accord entre la République fédérale d'Allemagne et la République des Philippines tendant à éviter la double imposition en matière d'impôts sur le revenu et sur la fortune (avec protocole). Berlin, 9 septembre 2013

Entrée en vigueur : *18 décembre 2015 par échange des instruments de ratification, conformément à l'article 32*

Textes authentiques : *anglais et allemand*

Enregistrement auprès du Secrétariat des Nations Unies : *Allemagne, 11 février 2016*

**Le numéro de volume RTNU n'a pas encore été établi pour ce dossier. Les textes reproduits ci-dessous, s'ils sont disponibles, sont les textes authentiques de l'accord/pièce jointe d'action tel que soumises pour l'enregistrement et publication au Secrétariat. Pour référence, ils ont été présentés sous forme de la pagination consécutive. Les traductions, s'ils sont inclus, ne sont pas en form finale et sont fournies uniquement à titre d'information.*

[ENGLISH TEXT – TEXTE ANGLAIS]

Agreement

between

the Federal Republic of Germany

and

the Republic of the Philippines

for the Avoidance of Double Taxation with

respect to Taxes on Income and on Capital

The Federal Republic of Germany
and
the Republic of the Philippines -

Desiring to conclude an Agreement for the Avoidance of Double Taxation with
Respect to Taxes on Income and on Capital,

Desiring to develop further their mutual economic relations and to deepen
cooperation in the field of taxation for the purpose of ensuring the effective and
correct collection of tax,

With the intention of pursuing the avoidance of cases of double taxation as well as of
double non-taxation when distinguishing the rights to taxation on the basis of mutual
agreement as equally important objectives -

Have agreed as follows:

Article 1
Personal Scope

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

Article 2
Taxes Covered

(1) This Agreement shall apply to taxes on income and on capital imposed on behalf
of a Contracting State, of a Land or a political subdivision or local authority thereof,
irrespective of the manner in which they are levied.

(2) There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

(3) The existing taxes to which this Agreement shall apply are in particular:

(a) in the Republic of the Philippines:

- (i) the income tax on individuals;
- (ii) the income tax on corporations;
- (iii) the income tax on estates and trusts, and
- (iv) the stock transaction tax
(hereinafter referred to as "Philippine tax");

(b) in the Federal Republic of Germany:

- (i) the income tax (Einkommensteuer);
- (ii) the corporation tax (Körperschaftsteuer);
- (iii) the trade tax (Gewerbesteuer), and
- (iv) the capital tax (Vermögensteuer)
including the supplements levied thereon
(hereinafter referred to as "German tax").

(4) This Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other the significant changes which have been made in their respective taxation laws.

Article 3

General Definitions

(1) For the purposes of this Agreement, unless the context otherwise requires:

- (a) the term “Philippines” means the Republic of the Philippines, and when used in a geographical sense means the archipelagic territory comprising the Republic of the Philippines as defined in its Constitution and laws, including adjacent areas and such other areas in the sea and in the air within which the Philippines has sovereignty, jurisdiction or similar rights under international law;
- (b) the term “Federal Republic of Germany” means the Federal Republic of Germany, and when used in a geographical sense means the territory of the Federal Republic of Germany as well as the area of the sea-bed, its sub-soil and the superjacent water column adjacent to the territorial sea, insofar as Germany may exercise sovereign rights and jurisdiction in conformity with international law and its national legislation for the purpose of exploring, exploiting, conserving and managing the living and non-living natural resources or for the production of energy from renewable sources;
- (c) the terms “a Contracting State” and “the other Contracting State” mean the Federal Republic of Germany or the Philippines as the context requires;
- (d) the term “person” includes an individual, an estate, a trust, a company and any other body of persons;
- (e) the term “company” means any body corporate or any entity which is treated as a body corporate for tax purposes;