



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

8:44 A.M.
JUL 25 2016

RECEIVED

July 21, 2016

REVENUE MEMORANDUM ORDER NO. 43-2016

SUBJECT : *Amended Guidelines for the Issuance of the International Carrier's Special Certificate (ICSC) and the International Carrier's General Certificate (ICGC)*


TO : *All Internal Revenue Officials, Employees and Others Concerned*

This Order amends Revenue Memorandum Order No. 29-94 dated April 14, 1994 which delineated the Bureau's responsibility and provided guidelines for the issuance of the ICSC and the ICGC.

Item II (1) is hereby amended as follows:

- "1. The Office of the Commissioner of Internal Revenue shall undertake the issuance of the ICSC (BIR Form No. ICC-3) and the ICGC (BIR Form No. ICC-4) after the verification of payments of the two and one-half percent (2 1/2%) income tax on gross Philippine billings and the three percent (3%) carrier's tax prior to the departure of the international carriers (shipping and airline). The Commissioner or his duly authorized representative shall sign the above certificates to be submitted by international carriers to the Bureau of Customs."

This Order shall take effect immediately.


CAESAR R. DULAY
Commissioner of Internal Revenue

000141

Extending

April 14, 1994

RECEIVED
APR 15 1994
fu

REVENUE MEMORANDUM ORDER NO. 29-94

SUBJECT : Guidelines for the issuance of the International Carrier's Special Certificate (ICSC) and the International Carrier's General Certificate (ICGC),

TO : All Revenue Officials and Others Concerned

I. OBJECTIVE :

This Order is issued to delineate the responsibility and provide guidelines for the issuance of the ICSC and the ICGC.

II. GUIDELINES :

1. The Office of the Regional Director, Revenue Region No. 6 (Manila) shall undertake the issuance of the ICSC (BIR Form No. ICC-3) and the ICGC (BIR Form No. ICC-4) after the verification of the payments of the 2 1/2% income tax on gross Philippine billings and the 3% carrier's tax prior to the departure of the international carriers (shipping and airline).
2. The system for the issuance of the ICSC and the ICGC and the verification of the collection of the income and business taxes from international carriers, as well as the mechanics for the posting of the voyage bond shall be implemented following the procedures contained in the memoranda of agreement between the Bureau of Customs and the Bureau of Internal Revenue (dated April 22, 1974 and September 7, 1979) ; RMO No. 24-A-74 dated May 27, 1974 ; RAO No. 1-74 dated April 25, 1974 ; and RMO No. 21-78 dated August 14, 1978.

The provisions of the above memoranda and the revenue issuances are still in effect to date, except for those provisions which should read to conform with the amendments in the National Internal Revenue Code and the provisions which makes reference to the International Carriers Committee which should now be construed to mean the Office of the Regional Director - Revenue Region No. 6 (Manila).

III. EFFECTIVITY

This Order shall take effect immediately.

OFFICE OF THE COMMISSIONER

MAR 22 1994
266-4

BUREAU OF INTERNAL REVENUE
QUEZON CITY

fu

LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

[Signatures]

The Philippines has thirty-seven (37) effective tax treaties. The following tax treaties and their dates of effectivity as as follows:

Effective Philippine Tax Treaties (as of June 2010)

Country	Date of Effectivity	Date and Venue of Signature
1. Australia	January 1, 1980	May 11, 1979, Manila, Philippines
2. Austria	January 1, 1983	April 4, 1981, Vienna, Austria
3. Bahrain	January 1, 2004	November 7, 2001, Manila, Philippines
4. Bangladesh	January 1, 2004	September 8, 1997, Manila, Philippines
5. Belgium	January 1, 1981	October 2, 1976, Manila, Philippines
6. Brazil	January 1, 1992	Sept. 29, 1983, Brasilia, Brazil
7. Canada	January 1, 1977	March 11, 1976, Manila, Philippines
8. China	January 1, 2002	November 18, 1999, Beijing, China
9. Czech	January 1, 2004	November 13, 2000, Manila, Philippines
10. Denmark (Renegotiated)	January 1, 1998	June 30, 1995, Copenhagen, Denmark
11. Finland	January 1, 1982	October 13, 1978, Manila, Philippines
12. France	January 1, 1978	January 9, 1976, Kingston, Jamaica
13. Germany	January 1, 1985	July 22, 1983, Manila, Philippines
14. Hungary	January 1, 1998	June 13, 1997, Budapest, Hungary
15. India	January 1, 1995	February 12, 1990, Manila, Philippines
16. Indonesia	January 1, 1983	June 18, 1981, Manila, Philippines
17. Israel	January 1, 1997	June 9, 1992, Manila, Philippines
18. Italy	January 1, 1990	December 5, 1980, Rome, Italy
19. Japan	January 1, 1981	February 13, 1980, Tokyo, Japan
20. Korea	January 1, 1987	February 21, 1984, Seoul, Korea
21. Malaysia	January 1, 1985	April 27, 1982, Manila, Philippines
22. Netherlands	January 1, 1992	March 9, 1989, Manila, Philippines
23. New Zealand	January 1, 1981	April 29, 1980, Manila, Philippines
24. Norway	January 1, 1998	July 9, 1987, Manila, Philippines
25. Pakistan	January 1, 1979	February 22, 1980, Manila, Philippines
26. Poland	January 1, 1998	September 9, 1992, Manila, Philippines
27. Romania	January 1, 1998	May 18, 1994, Bucharest, Romania
28. Russia	January 1, 1998	April 26, 1995, Manila, Philippines
29. Singapore	January 1, 1977	August 1, 1977, Manila, Philippines
30. Spain	January 1, 1994	March 14, 1989, Manila, Philippines
31. Sweden (Renegotiated)	January 1, 2004	June 24, 1998, Manila, Philippines
32. Switzerland	January 1, 2002	June 24, 1998, Manila, Philippines
33. Thailand	January 1, 1983	July 14, 1982, Manila, Philippines
34. United Arab Emirates	January 1, 2009	September 21, 2003, Dubai, UAE
35. United Kingdom of Great Britain and Northern Ireland	January 1, 1979	June 10, 1976, London, United Kingdom
36. United States of America	January 1, 1983	October 1, 1976, Manila, Philippines
37. Vietnam	January 1, 2004	November 14, 2001, Manila, Philippines

COMMISSIONERS OFFICE
RM 511 NATIONAL OFFICE BUILDING
BIR ROAD DILIMAN QC
981-7124 / 981-7121

Checklist of Requirements:

1. Duly filled-up and duly notarized Application for BIR International Carrier's Release Certificate;
2. Copy of the Vessel/Ship Registration;
3. Statement under oath of the following:
 - basis of the computation of the **3% Common Carriers Tax**; and **2.5% Income Tax** (Gross Philippine Billing), unless the Phil. has a tax treaty with the country of registry of the vessel/ship, in which case, the rate is **1.5%** (please see ITAD listing where the Phils. has existing tax treaties);
 - kind and volume of the cargo to be loaded;
 - total freight revenue earned;
 - distance, in terms of nautical miles, of Phils. port to foreign port of destination.
4. Copy of the charter contract or Fixture Note (FN)
5. Proof of payment of the 2.5% or 1.5 income tax, as the case may be, and 3% common carrier's tax, duly received and validated by the BIR Authorized Agent Bank (AAB);
6. Proof of payment of P100 certification fee, with one (1) documentary stamp per application;
7. Letter-advice to the Bureau of Customs (BOC)

Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Manila

**APPLICATION FOR B.I.R. INTERNATIONAL CARRIERS
RELEASE CERTIFICATE**

FILE NO. _____)
REPUBLIC OF THE PHILIPPINES) S.S.
CITY OF MANILA)

B.I.R. I.C.R.C. NO. _____

I, _____ with Taxpayer Account No. _____ Filipino, of legal age, single / married, with postal address at _____ and presently connected with _____ as _____ and with business address at _____ after having been duly sworn to in accordance with law, hereby depose and say:

1. That _____ with Tax Account No. _____ is a corporation/company duly organized and existing under and by virtue of the laws of the Philippines with office located at _____

2. That _____ is duly registered with Securities and Exchange Commission under SEC Registry No. _____

3. That our firm Name, Business Trade Name or style has been duly registered in the Bureau of Commerce on _____ under Registry No. _____ and in the Bureau of Internal Revenue on _____ under BIR Registry No. _____

4. That _____ is provided with Privilege Tax Receipt No. _____ for 19 _____ under schedule No. _____ issued at _____ on _____

5. That the Carrier (International) is owned by _____ with business address at _____ registered under Registry No. _____ of _____ Nationality

6. That the carrier will arrive or has arrived on _____ and will be docked/landed at _____ to stay for _____ days months with last port of call at _____ and will depart for foreign destination on _____

7. That the total passage / freight revenue from out-bound cargoes and / or passage is US\$ _____ or the equivalent of P _____ Philippine Currency.

8. That all internal revenue tax due from the said passage/freight revenue were paid under OR No. _____ Dated _____ issued at _____ in the total amount of P _____ as 2% Carriers Tax and _____ as 2-1/2% Income Tax or total of _____

9. That the said internal revenue taxes are guaranteed under guarantee No. _____ dated _____ by _____ of _____ copy of said guarantee is hereto attached for ready reference.

10. That the said International Carrier Release Certificate shall be presented to the Bureau of Customs in order to secure the departure clearance of the said carrier from its last port of call in the Philippines.

11. That this affidavit is being submitted for and in behalf of the said manager for due consideration, in order to secure and International Carrier Release Certificate as required in the Memo of Agreement between the CIR and CC, dated _____ implementing pertinent provisions of Presidential Decree No. 68, dated September 27, 1972.

VESSEL: _____
VOY. NO. _____