In general, a citizen of the Philippines residing therein is taxable on all income derived from sources within and without the Philippines; likewise a domestic corporation is taxable on all income derived from sources within and without the Philippines.

A resident citizen deriving income both from the Philippines and abroad is being taxed on its worldwide income (Philippine-sourced income and foreign source income). Such situation may possibly lead to being taxed twice on the same income by the country of residence and the country of source, that is double taxation.

A resident citizen may be protected from double taxation, if the foreign source income has a tax treaty with Philippines, it may protect you from being taxed twice on the same income. Hence, one of the requirement you will provide is the certificate of residency. Currently, Philippines has 39 enforced tax treaty.

- **Who may apply for a Certificate of Residency (“COR”)**
  - A Filipino citizen residing in the Philippines, a Resident alien individual in the Philippines; and domestic corporation.

  Applicants must establish that they are in fact residents of the Philippines pursuant to existing tax treaties, if the country in which the Certificate of Residency shall be used or presented is a tax treaty partner or, pursuant to existing laws, if it is otherwise, or when the tax treaty itself makes reference to the domestic laws.

- **Transactions covered**
  - Transactions involving filipino citizens residing in the Philippines, resident alien individuals and domestic corporations, who are income recipients outside the Philippines.

- **Where to apply?**
  - All application for COR shall be filed with International Tax Affairs Division.

- **Requirements for applying Certificate of Residency**
  - All applicants must be registered with the Bureau of Internal Revenue. Individual applicants must be registered under a regular Tax Identification Number (TIN). Individuals registered under Tax Identification Numbers generated for One-Time Transactions (ONETT) only must update his/her status by filing BIR Form No. 1902/1904, before filing the herein prescribed “Application for the Issuance of Certificate of Residency”.