Primer on Philippine Dual Citizenship Act

Republic Act No. 9225

2018 EDITION



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Message



The Philippines has come a long way in strengthening and renewing its ties with the Filipino diaspora through various policies, programs and services. In 1973, the Balikbayan program was launched by the Philippine government to give recognition to Filipinos coming back home. This was followed by progressive steps to restore and promote the rights of former Filipino citizens and Filipinos who live or work overseas. Three decades after the Balikbayan program was launched, Republic Act 9225 or the "Citizenship Retention and Re-acquisition Act of 2003" was passed, paving the way for the restoration of the rights of

many of our nationals abroad. Prior to the passage of the law, natural born Filipino citizens who lost their Filipino citizenship through naturalization are not able to retain or re-acquire it.

As one of the proponents of the law, the Commission on Filipinos Overseas (CFO) is proud to present the fourth edition of the Primer on RA 9225. The primer contains essential information about the law. It also answers most of the questions asked frequently by Filipinos overseas. Situational examples are included to help in understanding the concepts. In addition, relevant laws and important documents concerning the dual citizenship law are also included at the end of this primer. Since the implementation of the law, more than 150,000 have applied with the Bureau of Immigration (BI) to re-acquire their Filipino citizenship. Majority of them are Filipino-Americans.

This primer is developed to serve as an easy and practical guide and reference about the dual citizenship law for the general public, especially for those who want to retain or re-acquire their Filipino citizenship. We are confident that Filipinos overseas can now look forward to returning home to the Philippines where their full rights as citizens and many new opportunities await them.

USEC. ASTRAVEL PIMENTEL-NAIK Executive Director Commission on Filipinos Overseas

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OVERVIEW



RA 9225, otherwise known as the Citizenship Retention and Re-acquisition Act of 2003, declares that natural born Filipinos who were naturalized in other countries could reacquire or retain their Philippine citizenship after undergoing the procedure provided for under the law. RA 9225 took effect on September 17, 2003 and is also commonly referred to as the Dual Citizenship Act. Philippine citizenship is reacquired by taking the Philippine oath of allegiance before a duly authorized Philippine official. This does not require one to renounce his allegiance to any other country.

Who are natural-born Filipinos?

The following are considered natural-born Filipinos under the 1987 Philippine Constitution:

- a. A person who, at the time of his/her birth, has at least one Filipino parent,
- b. A person born to a Filipino mother before 17 January 1973 who elected Philippine citizenship upon reaching the age of majority (21 years old) and
- c. those who were born under the 1935 and 1973 Philippine Constitutions.

What is the difference between retention and re-acquisition?

Those who were naturalized before the effectivity of RA 9225 or before 2003 were deemed to have lost their Philippine citizenship (under Commonwealth Act 63) and can re-acquire it under the same Act.

Those who were naturalized after the effectivity of RA 9225 or after 2003 were deemed to have kept their Philippine citizenship, in other words can retain it.

However, to retain or re-acquire one's Philippine citizenship one still has to undergo the same procedure regardless.

Cases:

(A.) Ms. X was born in 1974 in Australia of an Australian father, and a mother who was a Filipino. Her mother applied for Australian citizenship 3 months before Ms. X's birth, and she then became a naturalized Australian citizen. Is Ms. X a natural-born Filipino?

No, she is not a natural-born Filipino because at the time of her birth, her father and mother were both Australian citizens (her mother through naturalization).

(B.) Mr. X was born in America of a foreign father and a Filipino mother. Her mother applied for American citizenship a month after Mr. X's birth, then became a naturalized American citizen. Is Mr. X a natural-born Filipino?

Yes, he is a natural-born Filipino since one of his parents was a Filipino at the time of his birth.

(C.) Ms. Y was born on 16 January 1973, of a Filipino mother and a foreign father. She did not elect Filipino citizenship when she turned 21. Can she be considered a natural-born Filipino?

Yes and No. For her to be considered a natural-born Filipino, she must have elected Philippine citizenship within reasonable time after reaching the age of majority. Otherwise, she will follow the citizenship of her father.

(D.) Mr. Z was born of a Filipino mother and an American father on 16 January 1973. Upon reaching the age of majority, he chose to elect his Filipino citizenship. Can he be considered a natural-born Filipino?

Yes, he is a natural-born Filipino since he elected Philippine citizenship upon reaching the age of majority.

What is dual citizenship?

Dual citizenship means that you have two citizenships at the same time as a result of the interaction of the laws between two countries. A person can be a dual citizen by choice or by birth. An individual can be considered a Philippine dual citizen by choice through the process of RA 9225 while a Philippine dual citizen by birth is a natural-born Filipino who does not have to perform any action to acquire the citizenships.

Dual citizenship only refers to those who have two citizenships at the same time. Those who possess more than two citizenships are considered to have multiple citizenships.

What is the Oath of Allegiance?

The Oath of Allegiance is the final act that confers Philippine citizenship. It reads as follows:

"I_____, solemnly swear that I will support and defend the Constitution of the Republic of the Philippines and obey the laws and local orders promulgated by the duly constituted authorities of the Philippines, and I hereby declare that I recognize and accept the supreme authority of the Philippines and will maintain true faith and allegiance thereto, and that I impose this obligation upon myself voluntarily without mental reservation or purpose of evasion."

REQUIREMENTS AND ELIGIBILITY



Natural-born Filipinos who have acquired the citizenship of another country through naturalization may retain or re-acquire their Philippine citizenship, making them dual citizens of both the Philippines and the country where they were naturalized.

Who are not eligible for dual citizenship under RA 9225?

Persons who were naturalized Filipinos before acquiring the citizenship of another country are not eligible for Philippine dual citizenship. Those who are not natural born Filipinos are not eligible to apply under this Act.

How do I prove that I am a natural-born Filipino?

Those who were born in the Philippines must submit a copy of his/her birth certificate issued by the Philippine Statistics Authority (PSA) and authenticated by the DFA or Philippine Embassy or Consulate. It must be emphasized that the birth certificate must show that his/her parent(s) are Filipino citizens at the time of birth. If the applicant was born during the effectivity of the 1935 Constitution and he/she derived Philippine citizenship from the mother, the applicant must also present his/her Certificate of Election of Philippine citizenship.

Those who were born abroad must present a copy of the Report of Birth issued by the Philippine Embassy or Consulate and, in applicable cases, the original copy of his/her birth certificate by competent foreign authorities. Other documents may also be required from the applicant when his/her birth certificate does not clearly indicate the nationality of his/her parent/s. **Note**: Applicants who are based abroad can request for an authenticated birth certificate from the PSA on-line through the website: www.ecensus.com.ph

Case:

Mr. A was born in the Philippines of Indian parents. He has lived his whole life in the Philippines and in the process applied for naturalization since he was able to fulfill all the requirements. At the age of 26, he returned to India and applied under the Citizenship Act. His application was granted, however one requirement was that the applicant should renounce any foreign citizenship. Ten years later, Mr. A returned to the Philippines and wanted to re-acquire his Philippine citizenship. Is Mr. A eligible to re-acquire his Philippine citizenship under RA 9225?

No, Mr. A is not eligible under RA 9225. He is not a natural-born Filipino and acquired his Philippine citizenship through naturalization, before renouncing to apply for Indian citizenship.

What should I know about residency requirement for dual citizenship?

Residency in the Philippines is NOT a requirement for those who re-acquire Philippine citizenship. Those who intend to vote in local elections¹, however, must establish residence in the locality where they wish to vote².

¹ Refers only to provincial, district (congressional), city, municipal and barangay elections.
2 Source: Philippine Consulate General Chicago, http://chicagopcg.dfa.gov.ph/ dual-citizenship-frequently-asked-questions

Who are those who have no need to apply for the re-acquisition of their Philippine citizenship?

Philippine citizens who acquired foreign citizenship through means aside from naturalization need not to apply for reacquisition of their citizenship under RA 9225. These include the following cases:

- Philippine citizens who marry foreign citizens, if, by the laws of the latter's country, they are considered citizens, unless by their act or omission they are deemed to have renounced Philippine citizenship (such as taking an oath of allegiance);
- Those born of Filipino fathers and/or mothers in foreign countries following the principle of jus soli which makes them dual citizens by birth;
- It must be emphasized that those who are dual citizens by birth (*i.e. jus soli and jus sanguinis*) should still file a Report of Birth before the nearest Philippine Embassy or Consulate.
- Those born in the Philippines of Filipino mothers and alien fathers if by the laws of their fathers' country, such children are citizens of that country.

In what cases can re-acquisition under RA 9225 be applied for?

RA 9225 provides for the re-acquisition of Philippine citizenship which has been lost through naturalization only. Other forms or ways by which the citizenship was lost cannot be re-acquired through RA 9225. Jus soli (right of soil) is the legal principle that a person's nationality at birth is determined by the place of birth (i.e., the territory of a given state). For example, US follows jus soli, so children born in the US are automatically considered American citizens regardless of the nationality of their parents. Jus sanguinis (right of blood) is the legal principle that, at birth, an individual acquires the nationality of his/ her natural parent/s. For example, the Philippines follows jus sanguinis so any child born to Filipino parent/s, regardless of their location, is automatically considered a Philippine citizen.

What are the requirements needed in applying for retention or re-acquisition under RA 9225?

- a) Duly completed verified petition (R.A. 9225 FormNo.1) http://www.immigration.gov.ph/downloads/application-forms
 b) Notarized oath of allegiance However for applications
- b)Notarized oath of allegiance. However, for applications made before Philippine Embassies and Consulates, the Oath of Allegiance need not be notarized since the same is already signed by the consular officer who is authorized to administer the oaths.

- c) Two (2) recent 2x2 colored photographs of applicant
- d)Application fee
- e) An original and photocopy of at least one of the following:
 - i. Philippine birth certificate (PSA)
 - ii. Old Philippine passport
 - iii. Voter's affidavit or voter's identification card
 - iiii. Marriage contract (if married)
- f) Photocopy of foreign passport
- g) Photocopy of certificate of naturalization or an original affidavit stating how foreign citizenship was acquired (In some jurisdictions where the official language is not English, the certificate of naturalization has to be translated into English and authenticated by the Ministry of Justice or Foreign Affairs of the host country)
- h)Two (2) self-addressed (priority mail suggested) and stamped legal size envelopes (if the processed documents will not be picked up by the applicants in the Philippine Embassy or Consulate)

Additional requirements for Bureau of Immigration registered applicants

- i) Original Alien Certificate of Registration
- j) Original Immigrant Certificate of residence or certificate of residence for temporary visitor

Note: Applicants are encouraged to visit the official website of their respective Philippine Embassy or Consulate to ensure they comply with the requirements. Principal requirement is the presentation of the birth certificate of the applicant as issued by the Philippine Statistics Authority for those born in the Philippines or Report of Birth issued by the Embassy or Consulate for those who were born abroad. Some Embassies or Consulates require the presentation of the Marriage Certificate for married women or Divorce Decree, if applicable. Philippine Embassies or Consulates may also require the presentation of more than one document to prove that the applicant was a natural-born Filipino citizen. For those applicants who were born during the effectivity of the 1973 Constitution and they allege that they derived Philippine citizenship from their mother, they need to present their Certificate of Election of Philippine Citizenship, as well. If the document(s) presented is insufficient to show that the applicant is natural-born Filipino citizen, the Embassy or Consulate may require the presentation of other documents.

APPLICATION PROCESS

What is the application process for retention or re-acquisition of Philippine citizenship?

A. FOR OVERSEAS APPLICANTS

Applicant shall secure a copy of his/her birth certificate issued or duly-authenticated by the PSA.

a. Applicant accomplishes form entitled "Petition for Dual Citizenship and Issuance of Identification Certificate (IC) pursuant to RA 9225" (form may be downloaded at BI website) and attaches two (2) 2x2 photograph of the applicant.

b. Applicant submits duly-accomplished petition to the Philippine Embassy or Consulate, together with the photos, birth certificate and a valid ID.

(Note: applicants who are married and who wish to use their married names must submit a copy of their marriage certificate).

- c. Applicant pays a processing fee of US\$ 50.00 or its equivalent (and US\$ 25 for each dependent child) and is assigned a schedule for his/her oath of allegiance before a consular officer. (Note: Some Philippine Embassies and Consulates require the payment of processing fee to be in local currency, in accordance with the laws of the host country.)
- d. Applicant takes his/her oath.
- e. Applicant is given the original copy of his oath of allegiance together with an Order of Approval issued by the Philippine Consulate General.
- f. The Philippine Embassy or Consulate forwards to the Bureau of Immigration in Manila the petition, oath, order of approval, and other supporting documents for issuance of an Identification Certificate.
- g. The Philippine Embassy or Consulate issues an Identification Certificate (IC) and forwards it to the applicant through the Philippine Consulate General.



B. FOR PHILIPPINE APPLICANTS

A former natural-born Philippine citizen who is already in the Philippines and registered in the Bureau of Immigration shall file a petition under oath to the Commissioner of Immigration for the cancellation of the Alien Certificate of Registration (ACR) and issuance of an Identification Certificate (IC) under RA 9225.

A former natural-born Filipino who is already in the Philippines but has not registered with the BI within 60 days from date of arrival shall file a petition under oath to the Commissioner of Immigration for the issuance of an IC under RA 9225.

How much are the fees to be paid?

The following are the fees according to the official figures posted by the Bureau of Immigration in their website at immigration.gov.ph.

Application fee Php 2,500.00 (US\$50) Express Lane Fee Php 500.00 (For Certification) Total Php 3,000.00

(Note: Some Philippine Embassies and Consulates require the payment of processing fee to be in local currency, in accordance with the laws of the host country.)

How long will the application process for dual citizenship take?

Usually, upon receipt of the petition and supporting documents by the Philippine Embassy or Consulate, the petition will be evaluated and the applicant will be contacted and informed within one week of the decision and (if decision is favourable) the schedule for the Oath of Allegiance. In some cases, the application process may take a shorter or longer period depending on factors such as workload of Philippine Embassy or Consulate, schedule of mass oath-taking, etc.

DEPENDENTS AND FOREIGN SPOUSE

Who among the dependents of an applicant can apply for dual citizenship?

According to Section 4 of RA 9225, the unmarried child (legitimate, illegitimate or adopted), below 18 years old, of those who apply to retain or re-acquire dual citizenship shall automatically be considered citizens of the Philippines, upon the completion of the re-acquisition process of the applicant. They will no longer need to apply for Philippine Citizenship on their own provided that they are included in the parent's application as they fall under the principles of derivative citizenship.

Derivative citizenship is the method of solely passing the citizenship of the parents to his/her children. However, dependents above 18 years old or older, or even if he/she is not yet 18, but married, do not fall under derivative citizenship. He/she must individually apply to retain or re-acquire Philippine Citizenship in accordance with RA 9225.

What happens to the citizenship status of legal age child of former Filipino parents upon the latter's re-acquisition of Philippine citizenship?

A child who is 18 years of age or above at the time of the parent's re-acquisition of Philippine citizenship but was born when either parent was still a Philippine citizen, is considered to have been a natural born Filipino and may apply for recognition as a Filipino citizen⁵ on his/her own behalf. In addition, the applicant must show proof that either or both parents were Philippine citizens at the time of his/her birth.

Case:

Ms. AAA, a natural-born Filipino, married an Australian national who brought her to Australia where she gave birth to BBB. She was naturalized one month after. Ms. AAA applied to re-acquire her Philippine Citizenship but failed to include BBB as her dependent when she applied. BBB is now 22. Can she apply for the retention of her Philippine citizenship on her own?

Yes, she can. Her mother AAA was still a Philippine citizen when she was born before AAA had herself naturalized. BBB is a natural born Filipino and thus is allowed to apply for retention of her Philippine citizenship.

⁵ The details are indicated here: http://www.immigration.gov.ph/services/citizenship-retention-and-aquisition/recognition-as-filipino-citizen

What are the additional requirements for dependents?

If an applicant under RA 9225 is also applying for his/her dependents, the following additional documents are required for each dependent:

- a. Two (2) recent 2x2 colored photographs over white background
- b. Photocopy of birth certificate
- c. Photocopy of foreign passport
- d. Proof of payment of application fee

Can my foreign spouse also become a Philippine citizen?

Yes, the foreign spouse of Philippine citizen can become a Philippine citizen through the process of naturalization and in accordance with Commonwealth Act. No 473, but not through R.A. 9225. In order for a foreigner spouse of Philippine citizen to become a citizen of the Philippines by naturalization, he/she must possess all the following qualifications:

- a. Must be not less than twenty-one years of age on the day of the hearing of the petition.
- b. Must have resided in the Philippines for a continuous period of not less than five years.
- c. Must be of good moral character and believes in the principles underlying the Philippine Constitution, and must have conducted himself in a proper and irreproachable manner

during the entire period of his residence in the Philippines in his relation with the constituted government as well as with the community in which he is living.

- d. Must own real estate in the Philippines worth not less than five thousand pesos, Philippine currency, or must have some known lucrative trade, profession, or lawful occupation.
- e. Must be able to speak and write English or Spanish and any one of the principal Philippine languages.
- f. Must have enrolled his minor children of school age, in any of the public or private schools in the Philippines, where the Philippine history, government and civics are taught or prescribed as part of the school curriculum, during the entire period of the residence in the Philippines required of him prior to the hearing of his petition for naturalization as Philippine citizen. However, RA 9225 only allows for retention and reacquisition of former natural-born Filipinos.

RIGHTS AND RESPONSIBILITIES

What rights and privileges is one entitled to on re-acquiring philippine citizenship?

Dual citizens enjoy the full civil, economic, and political rights of Filipinos as guaranteed by the Philippine Constitution and existing Philippine laws. These include:

- a. Right to vote in Philippine national and local elections
- b. Right to own land and property in the Philippines
- c. Right to engage in business or commerce as a Filipino
- d. Right to practice one's profession, provided that a license or permitto engage in such practice is obtained from the Professional Regulation Commission (PRC), or the Supreme Court in the case of lawyers
- e. Right to travel bearing a Filipino passport
- f. All rights and privileges enjoyed by Philippine citizens (however, he/she must renounce all foreign citizenship if he/she is planning to run for an elective post or work in government

What are the civil and political rights and responsibilities of those who retain or re-acquire Filipino citizenship?

Those who retain or re-acquire Philippine citizenship under this Act shall enjoy full civil and political rights and be subject to all attendant liabilities and responsibilities under existing laws of the Philippines and the following conditions:

- a. Those intending to exercise their right of suffrage must meet the requirements under Section 1, Article V of the Constitution, Republic Act No. 9189 otherwise known as "The Overseas Absentee Voting Act of 2003", its amendatory law Republic Act No. 10590 or the "Overseas Voting Act of 2013" and other relevant laws;
- b. Those seeking elective public office in the Philippines shall meet the qualifications for holding such public office as required by the Constitution and existing laws and, at the time of the filing of the certificate of candidacy, make a personal and sworn renunciation of any and all foreign citizenship before any public officer authorized to administer an oath;
- c. Those appointed to any public office shall subscribe and swear to an oath of allegiance to the Republic of the Philippines and its duly constituted authorities prior to their assumption of office; provided that they renounce their oath of allegiance to the country where they took that oath⁶.
- d. Those intending to practice their profession in the Philippines shall apply with the proper authority for a license or permit from the Professional Regulation Commission (PRC) to engage

⁶ Source: CSC MC no. 08, s. 2017 on Employment in the Government Service of Filipino Citizens with Dual Citizenship

in such practice; and,

e. That right to vote or be elected or appointed to any public office in the Philippines cannot be exercised by, or extended to, those who: (a) are candidates for or are occupying any public office in the country of which they are naturalized citizens; and/or (b) are in active services as commissioned or non-commissioned officers in the armed forces of the country which they are naturalized citizens.

What are the implications on payment of income taxes?

Under the Tax Reform Act of 1997 (Republic Act 8424), income earned overseas by Filipinos from 1998 onwards is no longer taxable by the Philippine government. Hence, all non-resident Filipinos and overseas Filipino workers, including those who have re-acquired their Philippine citizenship, have been exempted by the Philippine Government from paying Philippine income tax on incomes earned abroad. Income earned in the Philippines, however, will be subject to Philippine income tax. Agreements with other countries are also made by the Philippine government to prevent double taxation.

To avoid misinterpretation, the law distinguishes between a 'resident citizen' and a 'non-resident citizen.' A resident citizen of the Philippines – even if he is a dual citizen but his purpose in going abroad is only for a short visit and not to reside or work there on a permanent basis is liable to pay income tax on income earned within the Philippines and abroad (section 23(a) of RA 8424).

What are the implications on payment of Philippine travel taxes?

Travel Tax exemption is granted to dual citizens departing the Philippines and returning to the US whose arrival is stamped on the Philippine passport and whose stay does not exceed one (1) year. For this purpose, a Travel Tax Exemption Certificate is issued upon presentation of both the Philippine and the foreign passports. Processing fee of PHP 200.00 is collected for every certificate issued. However, the following Filipino citizen is exempted from the payment of travel tax:

- a) Overseas Filipino workers
- b) Filipino permanent residents abroad whose stay in the Philippines is less than one year
- c) Infants (2 years and below)

Dual citizens whose stay in the Philippines exceed one (1) year will pay the travel tax irrespective of which passport they use for travel.

OTHER CONCERNS

Will the application for dual citizenship under RA 9225 affect other citizenship(s)?

The Act does not require one to renounce his or her foreign citizenships given that the latter does/do not prohibit dual/multiple citizenship.

What other important issues should an individual consider before re-acquiring Philippine citizenship pursuant to Republic Act 9225?

- (a) Possible loss of citizenship in the country of which he/she is a naturalized citizen
- (b) Possible loss of diplomatic and consular protection when abroad (Section 4 of 1930 Hague Convention states that a State may not afford diplomatic protection to one of its nationals against a State whose nationality such person also possesses)
- (c) Conflicting obligations to the countries of which he/she is a national
- (d) Military service (case of conflicting military obligation to both countries)

TABLE 1. List of Countries that Allow Dual Citizenship (as of May 2017)

Albania	Germany ⁷	Pakistan
Armenia	Hungary	Peru
Australia	Iceland	Philippines
Austria	Iraq	Poland
Bangladesh	Ireland	Portugal
Belgium	Israel	Sierra Leone
Brazil	Italy	Slovenia
Bulgaria	Jordan	Spain
Canada	Кепуа	Sri Lanka
Denmark	Коѕоvо	St. Kitts and Nevis
Dominica	Latvia	Sweden
Ecuador	Luxembourg	Switzerland
Egypt	Malta	Syria
El Salvador	Mexico	Tonga
Fiji	Moldova	United Kingdom
Finland	Montenegro Turkey	USA
France	New Zealand	

Source: DFA, https://www.henleyglobal.com/dual-citizenship/

⁷ In Germany, Dual citizenship is allowed only under specific conditions, i.e. naturalized German citizens must obtain the permission of the German authorities before they reacquire another citizenship.

Upon re-acquisition of Philippine citizenship, am I required to apply for a Philippine passport?

Application of a Philippine passport is not a requirement.

However, it is strongly recommended to apply for a Philippine passport immediately after the re-acquisition of Philippine citizenship. A passport serves as an evidence of citizenship and is easier to carry around than other Identification Certificates. Also, a Philippine passport would make it easier to travel to and from the Philippines. The Philippine passport can be presented together with the other passport in the Philippines, to exempt an individual from paying Immigration fees.

In case there's a need to conduct business in the Philippines (e.g. in a bank), a Philippine passport is a universally recognized governmentissued ID.

Furthermore, possession of a valid Philippine passport enables a visa-free entry for up to thirty (30) days to several countries neighboring the Philippines, such as Singapore, Thailand, Viet Nam and Indonesia.

I still have a valid Philippine passport, which I renewed before I got naturalized. Now that I have re-acquired my Philippine citizenship, can I still use this passport? No. The moment he/she was naturalized as a citizen of another country, he/she had relinquished all the rights and privileges as a Philippine citizen, which includes the possession of a Philippine passport. As such, the Philippine passport is no longer valid. Now that Philippine citizenship is re-acquired, application for a new Philippine passport is possible.

It must be emphasized that the Philippine passports of those who were naturalized as citizens of another country should no longer be used. Their subsequent application for a Philippine passport after they have re-acquired Philippine citizenship should be treated as a new application for passport and not a renewal of their previous one.

Will my foreign spouse, who will travel with me to the Philippines, be required to secure additional travel documents from the Philippine Consulate General before leaving?

Under the Balikbayan Law, a Filipino citizen's foreign spouse and children do not need to secure other travel documents. His/her family is entitled to a visa-free entry to the Philippines for a period of one (1) year among other privileges, provided that they have a round-trip/ return ticket and that they travel with the Filipino spouse/parent.

As a dual citizen, how long can I stay in the Philippines?

Having re-acquired Philippine citizenship, the stay in the Philippines can be for as long as an individual wants without having to pay any immigration fees. Choosing to retire or permanently settle back in the Philippines is also possible. As a Filipino citizen, one is subject to duties and other obligations imposed on other ordinary Filipinos, such as paying the necessary community tax residence and other tax liabilities in accordance with the tax laws of the Philippines.

As a dual citizen, am I allowed to practice my profession in the Philippines (e.g. doctor)?

Under the law, those intending to practice their profession in the Philippines shall apply with the proper authority for a license or permit to engage in such practice. The official organizations mandated by the government of the Philippines to regulate and supervise the practice of various professionals are the Supreme Court (for lawyers) and the Professional Regulation Commission (PRC) for other professions.

Can I now reside in the Philippines without having to apply for entry visa?

Former natural born Filipinos who have re-acquired Philippine citizenship may reside in the Philippines continuously without having to apply for entry visa. If the foreign spouse and/or child wish to also reside permanently in the Philippines, they may opt to apply for naturalization as a Filipino citizen or apply for a permanent resident visa.

If the former natural born Filipino does not wish to reside permanently in the Philippines, he/she could visit the country as a balikbayan (refers to a Filipino citizen who is out of the country continuously for at least one year). The foreign spouse or child may enter the country and stay for up to a year visa-free provided the spouse or child is accompanying or travelling with the balikbayan when the balikbayan goes home to the Philippines.

Can the conferment of Philippine citizenship be revoked?

The conferment of Philippine citizenship under the IRR shall no longer be subject to the affirmation by the Secretary of Justice. However, Philippine citizenship may be revoked by competent authority upon a substantive finding of fraud, misrepresentation or concealment on the part of the applicant. Under Sec. 19 of DOJ Memorandum Circular No. MCL-08-006, the Order of Approval may be revoked by the Department of Justice upon a substantive finding' of fraud, misrepresentation or concealment on the part of the applicant and after an administrative hearing initiated by an aggrieved party or by the BI. Can I still use my Philippine Passport if I am already a naturalized citizen of another country and did not apply for retention or re-acquisition of Philippine citizenship?

No. Under the Philippine laws (Philippine Passport Act), naturalized citizen of another country who did not retain or re-acquire their Philippine citizenship who are still using their Philippine passport, may held be liable for criminal offense.

If I need to get more details on the rules and procedures for the implementation of RA 9225, which government agency do I contact in the Philippines?

The Bureau of Immigration has been designated as the government agency in charge of formulating the rules and procedures for the implementation of Republic Act No. 9225. Applicants overseas may also get in touch with their nearest Philippine Embassy or Consulate.

Relevant Laws and Regulations concerning Dual Citizenship Law

1. Confidentiality of Records

Section 14 of Memorandum Circular No. MCL-08-006 or otherwise known as 2008 Revised Rules Governing Philippine Citizenship under Republic Act (R.A.) No. 9225 and Administrative Order (A.O.) No. 91, Series of 2004, states that: "Any application, document or information given before the Bureau of Immigration or any Philippine Embassy or Consulate shall not be divulged in any manner to any person or entity without the express written consent of the person to whom such application, record or information belongs." Confidential information includes name, date of birth, age, sex, address, and contact details.

2. Taxation

Republic Act 8242 also known as "An Act Amending the National Internal Revenue Code, As Amended, and for Other Purposes" or "Tax Reform Act of 1997" states that only incomes derived from the Philippines are subject to taxation by the Philippine government. Thus, a person need not pay income tax to the Philippine government for income earned abroad, whether or not he is a Filipino. Conversely, if a person earns income in the Philippines, he will have to pay income tax in the Philippines, whether or not he is a Filipino.

Section 22. Definitions of Chapter 1 states that: The term 'nonresident citizen' means:

(1) A citizen of the Philippines who establishes to the satisfaction of the Commissioner the fact of his physical presence abroad with a definite intention to reside therein.

(2) A citizen of the Philippines who leaves the Philippines during the taxable year to reside abroad, either as an immigrant or for employment on a permanent basis. (3) A citizen of the Philippines who works and derives income from abroad and whose employment thereat requires him to be physically present abroad most of the time during the taxable year.

(4) A citizen who has been previously considered as nonresident citizen and who arrives in the Philippines at any time during the taxable year to reside permanently in the Philippines shall likewise be treated as a nonresident citizen for the taxable year in which he arrives in the Philippines with respect to his income derived from sources abroad until the date of his arrival in the Philippines.

Section 23. General Principles of Income Taxation in the Philippines. Of Chapter II provides that:

(A) A citizen of the Philippines residing therein is taxable on all income derived from sources within and without the Philippines;

(B) A nonresident citizen is taxable only on income derived from sources within the Philippines;

(C) An individual citizen of the Philippines who is working and deriving income from abroad as an overseas contract worker is taxable only on income derived from sources within the Philippines: Provided, That a seaman who is a citizen of the Philippines and who receives compensation for services rendered abroad as a member of the complement of a vessel engaged exclusively in international trade shall be treated as an overseas contract worker;

3. Commonwealth Act No. 63

Filipino citizenship can also be lost through any of the following: express renunciation of Philippine citizenship, subscribing to other countries' oath of allegiance, rendering services to or accepting commission on other countries' armed forces, cancellation of the certification of naturalization, having been declared as a deserter of the Philippine armed forces, or if upon a Filipina's marriage to a foreigner, she acquires her his citizenship by the virtue of his country's laws.

Acknowledgement



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COMMISSION ON FILIPINOS OVERSEAS

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