

NINETEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
First Regular Session )



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SENATE  
S. No. 2219

RECEIVED BY: \_\_\_\_\_

(In Substitution of Senate Bill Nos. 2159, 2170, 2174, and 2197, taking into consideration House Bill No. 7909)

Prepared by the Committee on Ways and Means with Senators Revilla, Zubiri, Legarda, Villanueva, Binay, and Gatchalian as authors

**AN ACT  
FURTHER AMENDING REPUBLIC ACT NO. 11213, OTHERWISE KNOWN AS THE "TAX AMNESTY ACT", AS AMENDED BY REPUBLIC ACT NO. 11569, BY EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX AMNESTY UNTIL JUNE 14, 2025, AND FOR OTHER PURPOSES**

*Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:*

1 SECTION 1. Section 4 of Republic Act No. 11213, as amended by Republic Act  
2 No. 11569, is hereby further amended to read as follows:

3 "SEC. 4. *Coverage.* – There is hereby authorized and granted a tax  
4 amnesty, hereinafter called Estate Tax Amnesty, which shall cover the  
5 estate of decedents who died on or before [December 31, 2017]  
6 **DECEMBER 31, 2021**, with or without assessments duly issued  
7 therefor, whose estate taxes have remained unpaid or have accrued as  
8 of [December 31, 2017] **DECEMBER 31, 2021**: *Provided, however,*  
9 That the Estate Tax Amnesty hereby authorized and granted shall not  
10 cover instances enumerated under Section 9 hereof."

11 SEC. 2. Section 6 of Republic Act No. 11213, as amended by Republic Act No.  
12 11569, is hereby further amended to read as follows:

1           "SEC. 6. *Availment of the Estate Tax Amnesty, When and Where*  
2 *to File and Pay.*- The executor or administrator of the estate, or if there  
3 is no executor or administrator appointed, the legal heirs, transferees or  
4 beneficiaries, who wish to avail of the Estate Tax Amnesty shall, within  
5 [June 15, 2021] **JUNE 15, 2023** until [June 14, 2023] **JUNE 14,**  
6 **2025**, file, **EITHER ELECTRONICALLY OR MANUALLY**, with [the]  
7 **ANY AUTHORIZED AGENT BANK**, Revenue District Office [of the  
8 Bureau of Internal Revenue, which has jurisdiction over the last  
9 residence of the decedent,] **THROUGH REVENUE COLLECTION**  
10 **OFFICER, OR AUTHORIZED TAX SOFTWARE PROVIDER**, a sworn  
11 Estate Tax Amnesty Return, in such forms as may be prescribed in the  
12 Implementing Rules and Regulations. The payment of the amnesty tax  
13 shall be made, **EITHER ELECTRONICALLY OR MANUALLY**, at the  
14 time the Return is filed **WITH ANY AUTHORIZED AGENT BANK,**  
15 **REVENUE DISTRICT OFFICE THROUGH REVENUE COLLECTION**  
16 **OFFICER, OR AUTHORIZED TAX SOFTWARE PROVIDER:**  
17 *Provided*, That [for nonresident decedents, the Estate Tax Amnesty  
18 Return shall be filed and the corresponding amnesty tax be paid at  
19 Revenue District Office No. 39 or any other Revenue District Office  
20 which shall be indicated in the Implementing Rules and Regulations:  
21 *Provided, further*, That] the appropriate Revenue District Officer shall  
22 issue and endorse an acceptance payment form, in such form as may  
23 be prescribed in the Implementing Rules and Regulations of this Act for  
24 the authorized agent bank, or in the absence thereof, the revenue  
25 collection agent or [municipal treasurer] **AUTHORIZED TAX**  
26 **SOFTWARE PROVIDER** concerned, to accept the tax amnesty  
27 payment: **PROVIDED, FURTHER, THAT FOR THE AVAILMENT OF**  
28 **THE ESTATE TAX AMNESTY, THE REQUIREMENTS TO BE**  
29 **SUBMITTED TO THE BUREAU OF INTERNAL REVENUE (BIR) BY**  
30 **THE FILERS OF THE ESTATE TAX AMNESTY SHALL BE LIMITED**  
31 **TO THE FOLLOWING:**

1 **A. MANDATORY REQUIREMENTS**

- 2 1. CERTIFIED TRUE COPY OF THE DEATH CERTIFICATE  
3 (DC), OR IF NOT AVAILABLE, THE CERTIFICATE OF  
4 NO RECORD OF DEATH FROM PHILIPPINE  
5 STATISTICS AUTHORITY AND ANY VALID  
6 SECONDARY EVIDENCE INCLUDING BUT NOT  
7 LIMITED TO THOSE ISSUED BY ANY GOVERNMENT  
8 AGENCY/OFFICE SUFFICIENT TO ESTABLISH THE  
9 FACT OF DEATH OF THE DECEDENT MAY BE  
10 SUBMITTED.;
- 11 2. TAXPAYER IDENTIFICATION NUMBER (TIN) OF  
12 DECEDENT AND HEIR/S;
- 13 3. FOR "CLAIMS AGAINST THE ESTATE" ARISING FROM  
14 CONTRACT OF LOAN, NOTARIZED PROMISSORY  
15 NOTE, IF APPLICABLE;
- 16 4. PROOF OF THE CLAIMED "PROPERTY PREVIOUSLY  
17 TAXED", IF ANY;
- 18 5. PROOF OF THE CLAIMED "TRANSFER FOR PUBLIC  
19 USE", IF ANY; ANY;
- 20 6. AT LEAST ONE (1) GOVERNMENT ID OF THE  
21 EXECUTOR/ADMINISTRATOR OF THE ESTATE, OR IF  
22 THERE IS NO EXECUTOR OR ADMINISTRATOR  
23 APPOINTED, THE HEIRS, TRANSFEREES,  
24 BENEFICIARIES OR AUTHORIZED  
25 REPRESENTATIVE.

26 **B. FOR REAL PROPERTY/IES, IF ANY**

- 27 1. CERTIFIED TRUE COPY/IES OF THE  
28 TRANSFER/ORIGINAL CONDOMINIUM  
29 CERTIFICATE/S OF TITLE OF REAL PROPERTY/IES;
- 30 2. CERTIFIED TRUE COPY OF THE TAX DECLARATION  
31 OF REAL PROPERTY/IES, IF UNTITLED, INCLUDING

1 THE IMPROVEMENTS AT THE TIME OF DEATH OR  
2 THE SUCCEEDING AVAILABLE TAX DECLARATION  
3 ISSUED NEAREST TO THE TIME OF DEATH OF THE  
4 DECEDENT, IF NONE IS AVAILABLE AT THE TIME OF  
5 DEATH; AND

- 6 3. WHERE DECLARED PROPERTY/IES HAS/HAVE NO  
7 IMPROVEMENT, CERTIFICATE OF NO IMPROVEMENT  
8 ISSUED BY THE ASSESSOR'S OFFICE AT THE TIME OF  
9 DEATH OF THE DECEDENT.

10 **C. FOR PERSONAL PROPERTY/IES, IF APPLICABLE**

- 11 1. CERTIFICATE OF DEPOSIT/ INVESTMENT/  
12 INDEBTEDNESS OWNED BY THE DECEDENT ALONE,  
13 OR DECEDENT AND THE SURVIVING SPOUSE, OR  
14 DECEDENT JOINTLY WITH OTHERS;  
15 2. CERTIFICATE OF REGISTRATION OF VEHICLE/S AND  
16 OTHER PROOFS SHOWING THE CORRECT VALUE OF  
17 THE SAME;  
18 3. CERTIFICATE OF STOCKS;  
19 4. PROOF OF VALUATION OF SHARES OF STOCK AT THE  
20 TIME OF DEATH; OR  
21 5. PROOF OF VALUATION OF OTHER TYPES OF  
22 PERSONAL PROPERTY.

23 **D. OTHER REQUIREMENTS, IF APPLICABLE:**

- 24 1. IF THE PERSON TRANSACTING/PROCESSING THE  
25 TRANSFER IS THE AUTHORIZED REPRESENTATIVE,  
26 DULY NOTARIZED ORIGINAL SPECIAL POWER OF  
27 ATTORNEY (SPA) AND/OR, IF ONE OF THE HEIRS IS  
28 DESIGNATED AS EXECUTOR/ADMINISTRATOR,  
29 SWORN STATEMENT;



- 1           2. IF DOCUMENT IS EXECUTED ABROAD,  
2           CERTIFICATION FROM THE PHILIPPINE CONSULATE  
3           OR APOSTILLE; OR  
4           3. IF ZONAL VALUE CANNOT BE READILY DETERMINED  
5           FROM THE DOCUMENTS SUBMITTED, LOCATION  
6           PLAN/VICINITY MAP.

7           **IN THE ABSENCE OF ANY OF THE DOCUMENTS REQUIRED**  
8 **ABOVE, THE COMMISSIONER OF INTERNAL REVENUE MAY**  
9 **REQUEST FOR ALTERNATIVE DOCUMENTS, AS MAY BE DEEMED**  
10 **APPROPRIATE.**

11           **THE APPLICATION FOR PAYMENT OF ESTATE TAXES SHALL BE**  
12 **A DISTINCT AND SEPARATE PROCESS FROM THE APPLICATION**  
13 **FOR TRANSFER OF PROPERTIES: *PROVIDED, HOWEVER,* THAT THE**  
14 **PROOF OF SETTLEMENT OF THE ESTATE, WHETHER JUDICIAL OR**  
15 **EXTRAJUDICIAL, SHALL ONLY BE REQUIRED BY THE BIR FOR THE**  
16 **ISSUANCE OF THE ELECTRONIC CERTIFICATE AUTHORIZING**  
17 **REGISTRATION (ECAR) FOR THE TRANSFER OF PROPERTIES, AND**  
18 **NOT FOR PURPOSES OF FILING AND PAYMENT OF THE ESTATE**  
19 **TAXES.**

20           xxx"

21           SEC. 3. Section 8 of Republic Act No. 11213, as amended by Republic Act  
22 No. 11569, is hereby further amended to read as follows:

23           "Sec. 8. *Immunities and Privileges.*- Estates covered by the  
24 Estate Tax Amnesty, which have fully complied with all the conditions  
25 set forth in this Act, including the payment of the estate tax amnesty  
26 shall be immune from the payment of all estate taxes, as well as any  
27 increments and additions thereto, arising from the failure to pay and  
28 all estate taxes for taxable year [2017] **2021** and prior years, and  
29 from all appurtenant civil, criminal, and administrative cases and

1 penalties under the National Internal Revenue Code of 1997, as  
2 amended.

3 xxx"

4 SEC. 4. *Payment by installment.* - In case the available cash of the estate is  
5 insufficient to pay the total estate tax due, payment by installment shall be  
6 allowed within two (2) years from the statutory date for its payment without civil  
7 penalty and interest.

8 SEC. 5. *Implementing Rules and Regulations.* - Within sixty (60) days from  
9 its effectivity, the Secretary of Finance, shall in coordination with the Commissioner  
10 of Internal Revenue, issue the necessary rules and regulations for the effective  
11 implementation of this Act. Failure to promulgate the rules and regulations shall not  
12 prevent the implementation of this Act upon its effectivity.

13 SEC. 6. *Repealing Clause.* - All laws, orders, rules and regulations which are  
14 inconsistent with the provisions of this Act are hereby repealed or amended  
15 accordingly.

16 SEC. 7. *Effectivity.* - This Act shall take effect fifteen (15) days after its  
17 publication in the *Official Gazette* or in two (2) newspapers of general circulation.

*Approved,*