



S E N A T E

S. No. 2219

(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 JR., ZUBIRI, LEGARDA,
VILLANUEVA, BINAY, GATCHALIAN, DELA ROSA,
PADILLA, AND VILLAR C. AS AUTHORS THEREOF

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
2 amended by Republic Act No. 11569, is hereby further
3 amended to read as follows:

4 “SEC. 4. *Coverage.* – There is hereby
5 authorized and granted a tax amnesty,

1 hereinafter called Estate Tax Amnesty, which
2 shall cover the estate of decedents who died on
3 or before [~~December 31, 2017~~] MAY 31, 2022,
4 with or without assessments duly issued
5 therefor, whose estate taxes have remained
6 unpaid or have accrued as of [~~December 31,~~
7 ~~2017~~] MAY 31, 2022: *Provided, however,* That
8 the Estate Tax Amnesty hereby authorized and
9 granted shall not cover instances enumerated
10 under Section 9 hereof.”

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

14 “SEC. 6. *Availment of the Estate Tax*
15 *Amnesty; When and Where to File and Pay.* –
16 The executor or administrator of the estate, or if
17 there is no executor or administrator appointed,
18 the legal heirs, transferees or beneficiaries, who
19 wish to avail of the Estate Tax Amnesty shall,
20 within [~~June 15, 2021~~] JUNE 15, 2023 until

1 ~~[June 14, 2023]~~ JUNE 14, 2025, file, EITHER
2 ELECTRONICALLY OR MANUALLY, with
3 ~~[the]~~ ANY AUTHORIZED AGENT BANK,
4 Revenue District Office ~~[of the Bureau of~~
5 ~~Internal Revenue, which has jurisdiction over~~
6 ~~the last residence of the decedent,]~~ THROUGH
7 REVENUE COLLECTION OFFICER, OR
8 AUTHORIZED TAX SOFTWARE PROVIDER, a
9 sworn Estate Tax Amnesty Return, in such
10 forms as may be prescribed in the Implementing
11 Rules and Regulations. The payment of the
12 amnesty tax shall be made, EITHER
13 ELECTRONICALLY OR MANUALLY, at the
14 time the Return is filed WITH ANY
15 AUTHORIZED AGENT BANK, REVENUE
16 DISTRICT OFFICE THROUGH REVENUE
17 COLLECTION OFFICER, OR AUTHORIZED
18 TAX SOFTWARE PROVIDER: *Provided*, That
19 ~~[for nonresident decedents, the Estate Tax~~
20 ~~Amnesty Return shall be filed and the~~

1 ~~corresponding amnesty tax be paid at Revenue~~
2 ~~District Office No. 39 or any other Revenue~~
3 ~~District Office which shall be indicated in the~~
4 ~~Implementing Rules and Regulations: *Provided,*~~
5 ~~*further,* That] the appropriate Revenue District~~
6 Officer shall issue and endorse an acceptance
7 payment form, in such form as may be
8 prescribed in the Implementing Rules and
9 Regulations of this Act for the authorized agent
10 bank, or in the absence thereof, the revenue
11 collection agent or [~~municipal—treasurer~~]
12 AUTHORIZED TAX SOFTWARE PROVIDER
13 concerned, to accept the tax amnesty payment:
14 *PROVIDED, FURTHER, THAT FOR THE*
15 *AVAILMENT OF THE ESTATE TAX*
16 *AMNESTY, THE REQUIREMENTS TO BE*
17 *SUBMITTED TO THE BUREAU OF*
18 *INTERNAL REVENUE (BIR) BY THE FILERS*
19 *OF THE ESTATE TAX AMNESTY SHALL BE*
20 LIMITED TO THE FOLLOWING:

1 (A) MANDATORY REQUIREMENTS

2 (1) CERTIFIED TRUE COPY OF THE DEATH
3 CERTIFICATE (DC), OR IF NOT AVAILABLE, THE
4 CERTIFICATE OF NO RECORD OF DEATH FROM
5 PHILIPPINE STATISTICS AUTHORITY AND ANY
6 VALID SECONDARY EVIDENCE INCLUDING BUT
7 NOT LIMITED TO THOSE ISSUED BY ANY
8 GOVERNMENT AGENCY/OFFICE SUFFICIENT TO
9 ESTABLISH THE FACT OF DEATH OF THE
10 DECEDENT;

11 (2) TAXPAYER IDENTIFICATION
12 NUMBER (TIN) OF DECEDENT AND HEIR/S;

13 (3) FOR "CLAIMS AGAINST THE
14 ESTATE" ARISING FROM CONTRACT OF
15 LOAN, NOTARIZED PROMISSORY NOTE, IF
16 APPLICABLE;

17 (4) PROOF OF THE CLAIMED
18 "PROPERTY PREVIOUSLY TAXED", IF ANY;

19 (5) PROOF OF THE CLAIMED
20 "TRANSFER FOR PUBLIC USE", IF ANY;

1 (6) AT LEAST ONE (1) GOVERNMENT ID OF
2 THE EXECUTOR/ADMINISTRATOR OF THE
3 ESTATE, OR IF THERE IS NO EXECUTOR OR
4 ADMINISTRATOR APPOINTED, THE HEIRS,
5 TRANSFEREES, BENEFICIARIES OR AUTHORIZED
6 REPRESENTATIVE.

7 (B) FOR REAL PROPERTY/IES, IF ANY

8 (1) CERTIFIED TRUE COPY/IES OF THE
9 TRANSFER/ORIGINAL CONDOMINIUM
10 CERTIFICATE/S OF TITLE OF REAL
11 PROPERTY/IES;

12 (2) CERTIFIED TRUE COPY OF THE
13 TAX DECLARATION OF REAL
14 PROPERTY/IES, IF UNTITLED, INCLUDING
15 THE IMPROVEMENTS AT THE TIME OF
16 DEATH OR THE SUCCEEDING AVAILABLE
17 TAX DECLARATION ISSUED NEAREST TO
18 THE TIME OF DEATH OF THE DECEDENT,
19 IF NONE IS AVAILABLE AT THE TIME OF
20 DEATH; AND

1 (3) WHERE DECLARED PROPERTY/IES
2 HAS/HAVE NO IMPROVEMENT,
3 CERTIFICATE OF NO IMPROVEMENT
4 ISSUED BY THE ASSESSOR'S OFFICE AT
5 THE TIME OF DEATH OF THE DECEDENT.

6 (C) FOR PERSONAL PROPERTY/IES, IF
7 APPLICABLE

8 (1) CERTIFICATE OF DEPOSIT/
9 INVESTMENT/ INDEBTEDNESS OWNED BY
10 THE DECEDENT ALONE, OR DECEDENT
11 AND THE SURVIVING SPOUSE, OR
12 DECEDENT JOINTLY WITH OTHERS;

13 (2) CERTIFICATE OF REGISTRATION
14 OF VEHICLE/S AND OTHER PROOFS
15 SHOWING THE CORRECT VALUE OF THE
16 SAME;

17 (3) CERTIFICATE OF STOCKS;

18 (4) PROOF OF VALUATION OF SHARES
19 OF STOCK AT THE TIME OF DEATH; OR

1 (5) PROOF OF VALUATION OF OTHER
2 TYPES OF PERSONAL PROPERTY.

3 (D) OTHER REQUIREMENTS, IF
4 APPLICABLE

5 (1) IF THE PERSON TRANSACTING/
6 PROCESSING THE TRANSFER IS THE
7 AUTHORIZED REPRESENTATIVE, DULY
8 NOTARIZED ORIGINAL SPECIAL POWER OF
9 ATTORNEY (SPA) AND/OR, IF ONE OF THE HEIRS IS
10 DESIGNATED AS EXECUTOR/ADMINISTRATOR,
11 SWORN STATEMENT;

12 (2) IF DOCUMENT IS EXECUTED
13 ABROAD, CERTIFICATION FROM THE
14 PHILIPPINE CONSULATE OR APOSTILLE;
15 OR

16 (3) IF ZONAL VALUE CANNOT BE
17 READILY DETERMINED FROM THE
18 DOCUMENTS SUBMITTED, LOCATION
19 PLAN/VICINITY MAP.

1 IN THE ABSENCE OF ANY OF THE
2 DOCUMENTS REQUIRED ABOVE, THE
3 COMMISSIONER OF INTERNAL REVENUE
4 MAY REQUEST FOR ALTERNATIVE
5 DOCUMENTS, AS MAY BE DEEMED
6 APPROPRIATE.

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

19 x x x”

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

4 “SEC. 8. *Immunities and Privileges.* –
5 Estates covered by the Estate Tax Amnesty,
6 which have fully complied with all the
7 conditions set forth in this Act, including the
8 payment of the estate amnesty tax shall be
9 immune from the payment of all estate taxes, as
10 well as any increments and additions thereto,
11 arising from the failure to pay any and all estate
12 taxes for [~~taxable year 2017~~] THE PERIOD
13 ENDING MAY 31, 2022 and prior years, and
14 from all appurtenant civil, criminal, and
15 administrative cases and penalties under the
16 National Internal Revenue Code of 1997, as
17 amended.

18 x x x”

19 SEC. 4. *Payment by Installment.* – Payment by
20 installment shall be allowed within two (2) years from the

1 statutory date for its payment without civil penalty and
2 interest.

3 SEC. 5. *Implementing Rules and Regulations.* –
4 Within thirty (30) days from its effectivity, the Secretary of
5 Finance, shall in coordination with the Commissioner of
6 Internal Revenue, issue the necessary rules and
7 regulations for the effective implementation of this Act.
8 Failure to promulgate the rules and regulations shall not
9 prevent the implementation of this Act upon its effectivity.

10 SEC. 6. *Repealing Clause.* – All laws, orders, rules and
11 regulations which are inconsistent with the provisions of
12 this Act are hereby repealed or amended accordingly.

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

Approved,