

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



23 MAY -9 A10 :38

SENATE

S. No. 2159

RECEIVED BY: 

Introduced by SENATOR RAMON BONG REVILLA, JR.

**AN ACT
EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX AMNESTY,
AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 11213, AS AMENDED,
OTHERWISE KNOWN AS THE "TAX AMNESTY ACT"**

EXPLANATORY NOTE

Republic Act (RA) No. 11213 was enacted on February 14, 2019, to grant taxpayers a one-time opportunity to settle tax obligations through an estate tax amnesty program that extends tax reliefs to estates with outstanding estate tax liabilities. In consideration of the impact of the COVID-19 pandemic to the economy, such as loss of jobs and closure of small businesses, among others, many taxpayers failed to comply with the requirements to avail of the tax amnesty due to limited movement and resources.

RA 11213 was later amended by RA 11569 to provide a two-year extension of the availment of the estate tax amnesty from June 15, 2021 to June 14, 2023. Despite the additional time extension, challenges remain coupled with high inflation.

The Bureau of Internal Revenue (BIR) had set a P6-billion target collection from the estate tax amnesty. In their subsequent report, BIR reported that 133,860 taxpayers have availed of the amnesty from 2019 to present, generating P7.4 billion for the government. Of which the second extension has yielded P 2.52 billion from 72,294 individuals

This measure proposes to extend the period of availment of the estate tax amnesty for another two years, amending for the purpose RA 11213, otherwise known as the "*Tax Amnesty Act.*"

In view of the additional revenue collection, the approval of this measure is earnestly sought.


RAMON BONG REVILLA, JR.

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

1 Section 1. Section 6 of Republic Act No. 11213, as amended, is hereby further
2 amended to read as follows:

3
4 "SEC. 6. *Availment of the Estate Tax Amnesty; When and Where to File and*
5 *Pay.* - The executor or administrator of the estate, or if there is no executor or
6 administrator appointed, the legal heirs, transferees or beneficiaries, who wish
7 to avail of the Estate Tax Amnesty shall, within [~~June 15, 2024~~] **JUNE 15,**
8 **2023** until [~~June 14, 2023~~] **JUNE 14, 2025** file with the Revenue District
9 Office of the Bureau of Internal Revenue, which has jurisdiction over the last
10 residence of the decedent, a sworn Estate Tax Amnesty Return, in such forms
11 as may be prescribed in the Implementing Rules and Regulations. The payment
12 of the amnesty tax shall be made at the time the Return is filed: *Provided, That*
13 *for non-resident decedents, the Estate Tax Amnesty Return shall be filed and*
14 *the corresponding amnesty tax be paid at Revenue District Office No. 39, or*
15 *any other Revenue District Office which shall be indicated in the Implementing*
16 *Rules and Regulations:*

1 "Provided, further, That the appropriate Revenue District Officer shall issue and
2 endorse an acceptance payment form, in such form as may be prescribed in
3 the Implementing Rules and Regulations of this Act for the authorized agent
4 bank, or in the absence thereof, the revenue collection agent or municipal
5 treasurer concerned, to accept the tax amnesty payment:
6

7 "Provided, finally, That the availment of the Estate Tax Amnesty and the
8 issuance of the corresponding Acceptance Payment Form do not imply any
9 admission of criminal, civil or administrative liability on the part of the availing
10 estate."
11

12 Sec. 2. Within sixty (60) days from the effectivity of this Act, the Secretary of
13 Finance shall, in coordination with the Commissioner of Internal Revenue, issue the
14 necessary rules and regulations for the effective implementation of this Act.

15 Sec. 3. *Repealing Clause.* – All laws, orders, decrees, rules and regulations, and
16 other parts thereof inconsistent with the provisions of this Act are hereby repealed,
17 amended or modified accordingly.

18 Sec. 4. *Effectivity.* – This Act shall take effect fifteen (15) days after its
19 publication in the Official Gazette or in two (2) newspapers of general circulation in
20 the Philippines.

Approved,