

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



23 MAY 22 P3:14

SENATE

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COMMITTEE REPORT NO. 68

Submitted by the Committee on Ways and Means on **MAY 22 2023**

Re: Senate Bill No. **2219**

Recommending its approval in substitution of Senate Bill Nos. 2159, 2170, 2174, and 2197, taking into consideration House Bill No. 7909.

Sponsor: Sen. Win Gatchalian

MR. PRESIDENT:

The Committee on Ways and Means to which were referred **Senate Bill No.**

2159, introduced by Sen. Ramon Bong Revilla, Jr., entitled:

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"

Senate Bill No. 2170, introduced by Senators Juan Miguel "Migz" F. Zubiri, Loren

Legarda, and Joel Villanueva, entitled:

AN ACT

EXTENDING THE COVERAGE OF AND 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"

Senate Bill No. 2174, introduced by Senator Maria Lourdes Nancy S. Binay,

entitled:

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"**

Senate Bill No. 2197, introduced by Senator Win Gatchalian, entitled:

AN ACT
**AMENDING REPUBLIC ACT NO. 11213, OTHERWISE KNOWN AS THE "TAX
AMNESTY ACT", AS AMENDED BY REPUBLIC ACT NO. 11569, AND
FURTHER EXTENDING THE PERIOD OF AVAILMENT OF ESTATE TAX
AMNESTY**

and taking into consideration **House Bill No. 7909**, introduced by Representatives Romualdez, F. M., Dalipe, Marcos, Romualdez, Y. M., Acidre, *et al.*, entitled:

AN ACT
**EXTENDING THE COVERAGE AND 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"**

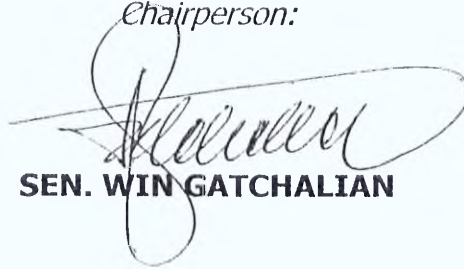
has considered the same and has the honor to report these back to the Senate with the recommendation that the attached bill, Senate Bill No. 2219, prepared by the Committee, entitled:

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 approved in substitution of Senate Bill Nos. 2159, 2170, 2174, and 2197, taking into consideration House Bill No. 7909 with Senators Revilla, Zubiri, Legarda, Villanueva, Binay, and Gatchalian as authors thereof.

Respectfully submitted:

Chairperson:



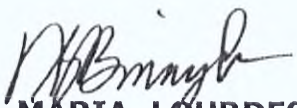
SEN. WIN GATCHALIAN

Vice Chairperson:



SEN. SONNY ANGARA

Members:




SEN. MARIA LOURDES NANCY S. BINAY




SEN. PIA S. CAYETANO




SEN. RONALD "BATO" DELA ROSA



SEN. JOSEPH VICTOR G. EJERCITO



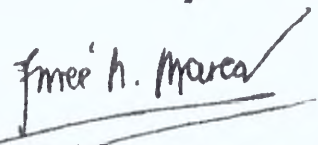
SEN. FRANCIS G. ESCUDERO



SEN. CHRISTOPHER "BONG" GO



SEN. MANUEL "LITO" M. LAPID



SEN. IMEE R. MARCOS


SEN. GRACE POE


SEN. RAFFY T. TULFO

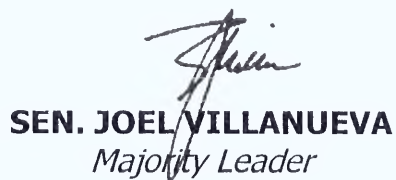

SEN. FRANCIS "TOL" N.
TOLENTINO

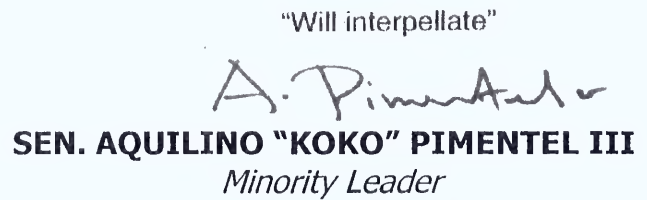

SEN. MARK VILLAR


SEN. RISA HONTIVEROS

Ex Officio Members:


SEN. LOREN LEGARDA
President Pro Tempore


SEN. JOEL VILLANUEVA
Majority Leader

"Will interpellate"

SEN. AQUILINO "KOKO" PIMENTEL III
Minority Leader

HON. JUAN MIGUEL "MIGZ" F. ZUBIRI
Senate President

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,