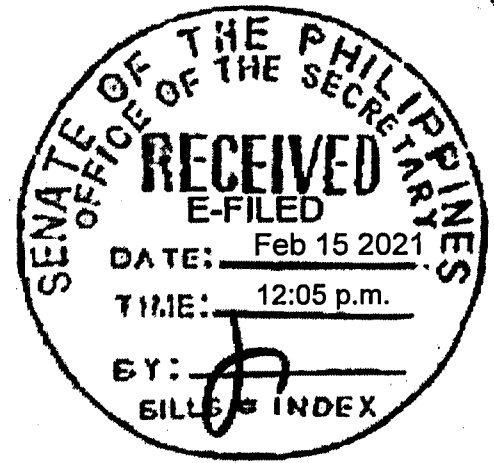


EIGHTEENTH CONGRESS OF THE  
REPUBLIC OF THE PHILIPPINES  
*Second Regular Session*

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**SENATE**

**S. No. 2051**

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**Introduced by SENATOR RAMON BONG REVILLA, JR.**

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**AN ACT**  
**EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX AMNESTY,**  
**AMENDING FOR THE PURPOSE REPUBLIC ACT 11213, OTHERWISE KNOWN**  
**AS THE "TAX AMNESTY ACT"**

**EXPLANATORY NOTE**

Republic Act No. 11213 or the "Tax Amnesty Act" was signed into law on 14 February 2019. It allowed taxpayers to affordably settle their outstanding tax liabilities, as it also provided the government with additional revenues for its priority infrastructure and social programs<sup>1</sup>.

The law, among others, provides Estate Tax Amnesty covering the estate of decedents who died on or before December 31 2017, with or without duly issued assessments, whose estate taxes have remained unpaid or have accrued on the same date.

As of December 2020, the measure allowed the government to collect P1.85 billion<sup>2</sup> from the estate tax amnesty program. The figure is significantly lower than the projected revenue of P6.3 billion, considering that the estate tax amnesty program is set to end on June 2021.

This bill seeks to extend the period of availment of estate tax amnesty for another two years, to allow those who have not filed their returns and settled their tax obligations in light of the travel restrictions and economic difficulties brought about

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<sup>1</sup> <https://taxreform.dof.gov.ph/tax-reform-packages/package-1b-tax-amnesty/>

<sup>2</sup> "Gov't nets P5.55B from tax amnesty programs. December 25, 2020.

<https://business.inquirer.net/314680/govt-nets-p5-55b-from-tax-amnesty-programs>

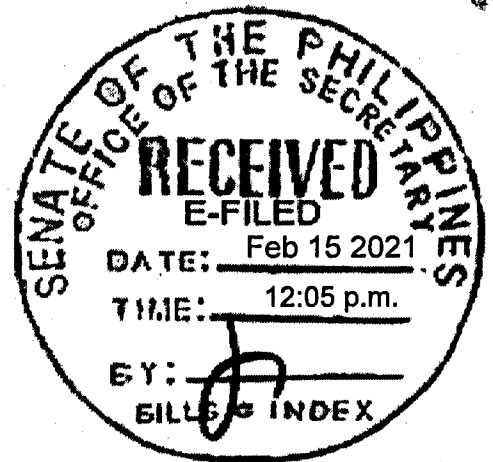
by the Covid-19 pandemic for the past year, and to infuse more resources for the government's welfare and recovery programs.

In view of the foregoing, the passage of this bill is recommended.

  
**RAMON BONG REVILLA, JR.**

EIGHTEENTH CONGRESS OF THE  
REPUBLIC OF THE PHILIPPINES  
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**SENATE**

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

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

3               *"Sec. 6. Availment of the Estate Tax Amnesty; When and Where*  
4 *to File and Pay.* – The executor or administrator of the estate, or if there  
5 is no executor or administrator appointed, the legal heirs, transferees  
6 or beneficiaries, who wish to avail of the Estate Tax Amnesty shall,  
7 within [~~two~~–(2)] **FOUR (4)** years from the effectivity of the  
8 Implementing Rules and Regulations of this Act, file with the Revenue  
9 District Office of the Bureau of Internal Revenue, which has jurisdiction  
10 over the last residence of the decedent, a sworn Estate Tax Amnesty  
11 Return, in such forms as may be prescribed in the Implementing Rules  
12 and Regulations. The payment of the amnesty tax shall be made at the  
13 time the Return is filed: *Provided*, That for nonresident decedents, the  
14 Estate Tax Amnesty Return shall be filed and the corresponding  
15 amnesty tax be paid at Revenue District Office No. 39, or any other

1 Revenue District Office which shall be indicated in the Implementing  
2 Rules and Regulations:

3 "Provided, further, That if the estate involved has properties  
4 which are still in the name of another decedent or donor, the present  
5 holder, heirs, executors or administrators thereof shall only file one (1)  
6 Estate Tax Amnesty Return and pay the corresponding estate amnesty  
7 tax thereon based on the total net estate at the time of death of the  
8 last decedent covering all accrued taxes under the National Internal  
9 Revenue Code of 1997, as amended, arising from the transfer of such  
10 estate from all prior decedents or donors through which the property or  
11 properties comprising the estate shall pass:

12 "Provided, furthermore, That the appropriate Revenue District  
13 Officer shall issue and endorse an acceptance payment form, in such  
14 form as may be prescribed in the Implementing Rules and Regulations  
15 of this Act for the authorized agent bank, or in the absence thereof, the  
16 revenue collection agent or municipal treasurer concerned, to accept  
17 the tax amnesty payment. Proof of settlement of the estate, whether  
18 judicial or extrajudicial, shall likewise be attached to the said Return in  
19 order to verify the mode of transfer and the proper recipients:

20 "Provided, finally, That the availing of the Estate Tax Amnesty  
21 and the issuance of the corresponding Acceptance Payment Form do  
22 not imply any admission of criminal, civil or administrative liability on  
23 the part of the availing estate."  
24

25 **Sec. 2. Implementing Rules and Regulations.** – Within sixty (60) days from its  
26 effectivity, the Secretary of Finance shall, in coordination with the Commissioner of  
27 Internal Revenue, issue the necessary rules and regulations for the effective  
28 implementation of this Act.

29 **Sec. 3. Repealing Clause.** – All laws, orders, rules and regulations which are  
30 inconsistent with the provisions of this Act are hereby repealed or amended  
31 accordingly.

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

*Approved,*