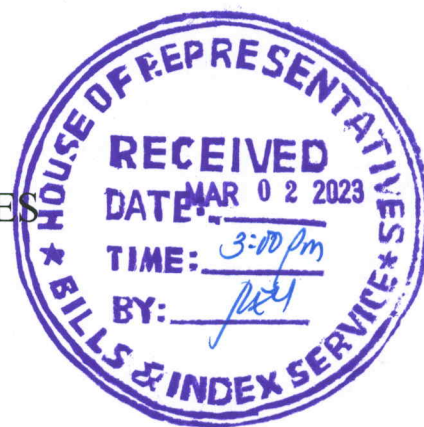




Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

Nineteenth Congress
First Regular Session



HOUSE BILL NO. 7409

**Introduced by Representatives Ferdinand Martin G. Romualdez,
Manuel Jose “Mannix” M. Dalipe, Ferdinand Alexander A. Marcos,
Yedda Marie K. Romualdez and Jude A. Acidre**

EXPLANATORY NOTE

This bill seeks to extend the period of availment of the estate tax amnesty, amending for the purpose Republic Act No. 11213, otherwise known as the “*Tax Amnesty Act*.”

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 tax estate liabilities. The law covers the estates of decedents who died on or before December 31, 2017, with or without assessments duly issued before, and whose estate taxes have remained unpaid or have accrued as of December 31, 2017.

The estate tax amnesty provides taxpayers the immunity from the payment of estate taxes as well as any increments and additions thereto, and civil, criminal, and administrative cases and penalties under the 1997 Tax Code. Under the law, the executor or administrator of the estate, or the legal heirs, transferees or beneficiaries have two years to avail of such estate tax amnesty or until June 15, 2021.

However, the COVID-19 pandemic precipitated severe contractions in economic activity and caused job losses and closed businesses. Many of the taxpayers failed to comply with the requirements to avail of the tax amnesty due to limited movement and resources. Thus, RA 11213 was amended by RA 11569 to provide an extension of the availment of the estate tax amnesty from June 15, 2021 to June 14, 2023.

While the country is now taking steps to heal from the pandemic-driven recession, challenges remain for Filipinos to achieve full and equitable recovery, especially with the emergence of high inflation. Families with unsettled estate taxes still struggled to comply with the documentary requirements and failed to benefit from the substantial decrease in tax liabilities provided under RA 11213.

For this purpose, further extending the availment period of the estate tax amnesty for another two years, within June 15, 2023 until June 14, 2025, will definitely alleviate the burden on those who would want to avail of the amnesty but are still transitioning from financial difficulties to post-pandemic recovery. Through this bill, those with unsettled or unpaid estate taxes are encouraged to clear themselves of their obligations, transfer the property to the rightful heirs, and at the same time, help the government increase its tax collections.

In view of the foregoing, approval of this bill is earnestly sought.



FERDINAND MARTIN G. ROMUALDEZ



MANUEL JOSE "MANNIX" M. DALIPE



FERDINAND ALEXANDER A. MARCOS



YEDDA MARIE K. ROMUALDEZ



JUDE A. ACIDRE



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1 **AN ACT**
2 **EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX**
3 **AMNESTY, AMENDING FOR THE PURPOSE REPUBLIC ACT NO.**
4 **11213, AS AMENDED, OTHERWISE KNOWN AS THE “TAX AMNESTY**
5 **ACT”**

6
7 *Be it enacted by the Senate and House of Representatives of the Philippines in*
8 *Congress assembled:*
9

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

12 “SEC. 6. *Availment of the Estate Tax Amnesty; When and*
13 *Where to File and Pay.* – The executor or administrator of the
14 estate, or if there is no executor or administrator appointed, the
15 legal heirs, transferees or beneficiaries, who wish to avail of the
16 Estate Tax Amnesty shall, within [~~June 15, 2021~~] **JUNE 15, 2023**
17 until [~~June 14, 2023~~] **JUNE 14, 2025**, file with the Revenue

1 District Office of the Bureau of Internal Revenue, which has
2 jurisdiction over the last residence of the decedent, a sworn Estate
3 Tax Amnesty Return, in such forms as may be prescribed in the
4 Implementing Rules and Regulations. The payment of the amnesty
5 tax shall be made at the time the Return is filed: *Provided*, That for
6 nonresident decedents, the Estate Tax Amnesty Return shall be
7 filed and the corresponding amnesty tax be paid at Revenue
8 District Office No. 39, or any other Revenue District Office which
9 shall be indicated in the Implementing Rules and Regulations:

10 *“Provided, further, That the appropriate Revenue District*
11 *Officer shall issue and endorse an acceptance payment form, in*
12 *such form as may be prescribed in the Implementing Rules and*
13 *Regulations of this Act for the authorized agent bank, or in the*
14 *absence thereof, the revenue collection agent or municipal*
15 *treasurer concerned, to accept the tax amnesty payment:*

16 *“Provided, finally, That the availment of the Estate Tax*
17 *Amnesty and the issuance of the corresponding Acceptance*
18 *Payment Form do not imply any admission of criminal, civil or*
19 *administrative liability on the part of the availing estate.”*

20 SEC. 2. Within sixty (60) days from the effectivity of this Act, the
21 Secretary of Finance shall, in coordination with the Commissioner of Internal

1 Revenue, issue the necessary rules and regulations for the effective
2 implementation of this Act.

3 SEC. 3. All laws, orders, rules and regulations which are inconsistent
4 with the provisions of this Act are hereby repealed or amended accordingly.

5 SEC. 4. This Act shall take effect fifteen (15) days after its publication in
6 the *Official Gazette* or in two (2) newspapers of general circulation.

7 Approved,