



Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session



House Bill No. 609

Introduced by Representative **ANTONINO B. ROMAN III**

EXPLANATORY NOTE

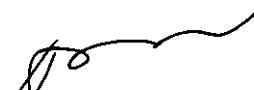
The estate tax amnesty under Republic Act No. 11213, as amended by Republic Act Nos. 11569 and 11956, was meant to help Filipino families settle long-unpaid estate taxes by removing penalties and reducing the amount to pay. It was a welcome relief to many, especially to those who inherited small properties or had no means to pay the full tax.

But the truth is, even with past extensions, many ordinary Filipinos still struggle to avail of this amnesty. Some cannot afford a lawyer. Others are caught in family disputes or do not have the documents they need. Some do not even know the process or where to begin. These are real problems faced by real people -- especially the poor, the elderly, and those in far-flung areas.

This bill proposes another extension -- until June 14, 2028 -- so that more families can finally fix their estate problems, transfer titles, and use their inherited land for something productive. This will also help the government collect much-needed revenues in the long run.

Para sa mga pamilyang matagal nang naghihintay ng pagkakataon na maisaayos ang kanilang minanang lupa, panibagong pag-asa po ito.

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


ANTONINO B. ROMAN III



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AN ACT
FURTHER EXTENDING THE ESTATE TAX AMNESTY UNDER REPUBLIC
ACT NO. 11213, AS AMENDED BY REPUBLIC ACT NOS. 11569 AND 11956,
FOR AN ADDITIONAL PERIOD OF THREE (3) YEARS

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

Section 1. - Extension of Estate Tax Amnesty Period. -- Section 6 of Republic Act No. 11213, as amended by Republic Act Nos. 11569 and 11956, is hereby further amended to read as follows:

"Section 6. Availment of the Estate Tax Amnesty; When and Where to File and Pay – "The executor or administrator of the estate, or if there is no executor or administrator appointed, the legal heirs, transferees or beneficiaries, who wish to avail of the Estate Tax Amnesty shall, within June 14, 2025 until June 14, 2028, file, either electronically or manually, with any authorized agent bank, Revenue District Office through Revenue Collection Officer, or authorized tax software provider, a sworn Estate Tax Amnesty Return, in such forms as may be prescribed in the *Implementing Rules and Regulations*."

"X X X"

Section 2. Implementing Rules and Regulations. -- Within sixty (60) days from the effectivity of this Act, the Secretary of Finance shall, in coordination with the Commissioner of Internal Revenue, promulgate the necessary rules and regulations for its effective implementation.

Section 3. Separability Clause. -- If any provision of this Act is declared unconstitutional or invalid, the other provisions not affected thereby shall remain in full force and effect.

Section 4. Repealing Clause. -- All laws, decrees, orders, rules and regulations or parts thereof inconsistent with the provisions of this Act are hereby repealed or modified accordingly.

Section 5. Effectivity. -- This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,