

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

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 1739



Introduced by **Representative Ryan S. Recto**

EXPLANATORY NOTE

This legislative measure seeks to further extend the period for availing Estate Tax Amnesty by amending Republic Act (R.A.) No. 11213, as amended, otherwise known as the Tax Amnesty Act.

The Tax Amnesty Act was enacted as a means to enhance revenue administration and collection as well as to make the country's tax system more equitable through the simplification of tax compliance requirements. The law presented an opportunity for taxpayers to settle their outstanding tax obligations, specifically offering tax relief for estates with unpaid liabilities. The law covered estates of decedents who passed on or before December 31, 2017 provided that their estate taxes remained unsettled or had accrued by that date. The two-year tax relief was originally slated to end on June 15, 2021. However, due to the disruptions brought about by the COVID-19 pandemic, Republic Act No. 11569 amended R.A. 11213, extending the estate tax amnesty period until June 14, 2023.

This measure aims to further extend the amnesty period to serve as a critical lifeline for our fellow Filipinos whose financial capacity has been severely impacted by ongoing economic challenges, thus preventing them from settling their estate tax obligations. By providing them with the additional window until June 30, 2028, we can provide them ample time to gather the necessary funds to comply with the requirements without facing further costs.

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


Ryan S. Recto
Representative
6th District, Batangas

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AN ACT
FURTHER EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX AMNESTY
UNTIL JUNE 30, 2028, AMENDING FOR THE PURPOSE SECTIONS 4, 6, AND 8 OF
REPUBLIC ACT NO. 11213, AS AMENDED

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

Section 1. Section 4 of Republic Act No. 11213, as amended, is hereby further amended to read as follows:

"SEC. 4. *Coverage.* – There is hereby authorized and granted a tax amnesty, hereinafter called Estate Tax Amnesty, which shall cover the estate of decedents who died on or before ~~[May 31, 2022]~~ **MAY 31, 2024**, with or without assessments duly issued therefor, whose estate taxes have remained unpaid or have accrued as of ~~[May 31, 2022]~~ **MAY 31, 2024**: *Provided, however,* That the Estate Tax Amnesty hereby authorized and granted shall not cover instances enumerated under Section 9 hereof."

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

"SEC. 6. *Availment of the Estate Tax Amnesty; When and Where to File and Pay.* – The executor or administrator of the estate, or is 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 15, 2023]~~ **JUNE 15, 2025** until ~~[June 14, 2025]~~ **JUNE 30, 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. The payments of the amnesty tax shall be made, either electronically or manually, at the time the Return is filed with any authorized agent bank, Revenue District Office through Revenue Collection Officer, or authorized tax software provider: *Provided*, That the appropriate Revenue District Officer shall issue and endorse an acceptance payment form, in such form as may be prescribed in the Implementing Rules and Regulations of this Act for the authorized agent bank, or in the absence thereof, the revenue collection agent or authorized tax software provider concerned, to accept the tax amnesty payment: *Provided, further*, That for the availment of the estate tax amnesty, the requirements to be submitted to the Bureau of Internal Revenue (BIR) by the filers of the estate tax amnesty shall be limited to the following:

“xxx”

Sec. 3. Section 8 of Republic Act No. 11213, as amended, is hereby further amended to read as follows:

"SEC. 8. *Immunities and Privileges*. – Estates covered by the Estate Tax Amnesty, which have fully complied with all the conditions set forth in this Act, including the payment of the estate amnesty tax shall be immune from the payment of all estate taxes, as well as any increments and additions thereto, arising from the failure to pay any and all estate taxes for the period ending ~~[May 31, 2022]~~ **MAY 31, 2024** and prior years, and from all appurtenant civil, criminal, and administrative cases and penalties under the National Internal Revenue Code of 1997, as amended.

“xxx”

Sec. 4. *Implementing Rules and Regulations (IRR)*. – The Secretary of Finance shall, in coordination with the Commissioner of Internal Revenue, promulgate and

publish the necessary rules and regulations within ninety (90) days from the effectivity of this Act.

Sec. 5. *Separability Clause.* – If any provision or part hereof is declared unconstitutional, the remainder of this Act or any provision not affected thereby shall remain in full force and effect.

Sec. 6. *Repealing Clause.* – All laws, acts, decrees, executive orders, issuances, and rules and regulations or parts thereof which are contrary to and inconsistent with this Act are hereby repealed, amended or modified accordingly.

Sec. 7. *Effectivity.* – This Act shall take effect fifteen (15) days after its complete publication in the *Official Gazette* or in at least two (2) newspapers of general circulation.

Approved,