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Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

First Regular Session
TWENTIETH CONGRESS

House Bill No. 2885



Introduced by REP. JESUS MANUEL "BONG" C. SUNTAY

EXPLANATORY NOTE

15 The Estate Tax Amnesty, originally introduced under Republic Act No. 11213 and
16 subsequently extended under RA Nos. 11569 and 11956, was a crucial reform intended
17 to help Filipino families access their rightful inheritance and unlock dormant economic
18 assets. However, based on widespread feedback from constituents and affected
19 taxpayers, including former barangay officials and civil society groups, the program's
20 reach has been constrained by bureaucratic hurdles, insufficient financial capacity
21 among heirs, and overly technical documentation requirements.

22 This bill seeks to not only extend the availment period of the Estate Tax Amnesty within
23 two years from the statutory date, but to also introduce substantive reforms to make the
24 process more accessible, affordable, and humane. It provides for simplified
25 requirements for easier filing of tax returns, installment-based payments without civil
26 penalties and/or interests, and government-funded financial assistance to indigent or
27 even low-income heirs. Additionally, this bill extends amnesty to transfer taxes and
28 certain real property taxes to ease the burden of compliance and expedite asset transfer.

29 Millions of Filipino taxpayers are continuously facing a multitude of issues that hinder
30 their ability to avail of the tax amnesty program – such as whether assessments had
31 been issued or not, if and when their properties are involved in cases pending and
32 awaiting verdict in appropriate courts, and taking into consideration the standard
33 processing time and cut-off for bank transactions. Even owing to the challenges of the
34 pandemic, there are still people who have not been able to avail of the amnesty with the
35 first and even second extension.

36 The timely passage of this measure is crucial, as it will provide much-needed relief to
37 individuals and families facing extraordinary circumstances, protect their family legacy,
38 preserve asset value, and ensure lawful transfer of wealth; all the while supporting the
39 government's efforts to spur development by incentivizing the regularization of assets.

40 Heeding to their call, this representation offers this bill as an answer and a solution.
41 Under this bill, paying estate taxes would not be such a heavy burden on the Filipino
42 people. By making tax payments as easy and as painless as possible, we will be able to
43 see healthier tax collections, strengthened tax compliance, and additional government
44 revenue collection that is, ultimately, for the benefit of the country.

1 In view of the foregoing, the passage of this bill is earnestly sought.
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A handwritten signature in dark ink, appearing to be 'Bong C. Suntay', written over a horizontal line.

REP. JESUS MANUEL "BONG" C. SUNTAY

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House Bill No. 2885

Introduced by REP. JESUS MANUEL “BONG” C. SUNTAY

**AN ACT EXTENDING AND ENHANCING THE ESTATE TAX AMNESTY,
SIMPLIFYING REQUIREMENTS, PROVIDING FOR GOVERNMENT
SUPPORT FOR INDIGENT HEIRS, AND FOR OTHER PURPOSES**

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

SECTION 1. *Short Title.* – This Act shall be known as the “Expanded Estate Tax Amnesty and Heirs Support Act of 2025.”

SECTION 2. *Further Amendment to Section 4 of RA 11213, as amended.* – Section 4 of Republic Act No. 11213, as amended by RA Nos. 11569 and 11956, is hereby further amended to read:

“Section 4. Coverage. – There is hereby granted a general tax amnesty covering the estate of decedents who died on or before December 31, 2023, with or without assessments duly issued therefor, whose estate taxes remain unpaid or have accrued as of such date: Provided, that this amnesty shall not apply to cases under Section 9 of this Act.”

SECTION 3. *Further Amendment to Section 6 of RA 11213, as amended.* – Section 6 is further amended to read:

“Section 6. Availment and Requirements. – The executor, administrator, or legal heirs, transferees, or beneficiaries of the estate may file the sworn Estate Tax Amnesty Return from the effectivity of this Act until June 30, 2027, manually or electronically, with any authorized agent bank, Revenue District Office (RDO), or accredited tax software provider.

The following requirements shall suffice for availment:

A. Minimum Mandatory Documents

1. Death certificate or PSA-issued certificate of no record with alternative proof of death;
2. TIN of decedent and heirs;
3. One valid government-issued ID of transacting party; and
4. Sworn declaration of heirship in lieu of extrajudicial settlement (for estates valued below ₱5 million).

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2 B. For real property:

- 3 1. Certified true copy of title(s) or tax declaration (for untitled property); and
4 2. Certificate of No Improvement, if applicable.
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6 C. Optional / Supplementary Documents

7 These may be submitted only for issuance of ECAR or if the estate is contested or
8 above ₱10 million in value.
9

10 In cases of incomplete documents, the Commissioner may accept alternative
11 secondary documents upon affidavit and validation.”
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13 **SECTION 4. *Government Financial Support for Heirs.*** – The Department of
14 Social Welfare and Development (DSWD) and the Bureau of Local Government Finance
15 (BLGF), in coordination with the Department of Finance (DOF) and Department of
16 Budget and Management (DBM), shall establish a program providing financial assistance
17 and legal aid grants to qualified heirs from indigent and low-income families - to assist
18 with the settlement of estate taxes, the preservation of estate properties, and minimal
19 documentation costs.

20 In support of the government’s estate tax amnesty program and to align with the national
21 government’s objective of giving reasonable tax relief to estates with deficiency taxes, the
22 BLGF and local government units (LGUs) are hereby mandated to grant relief on the
23 imposition of surcharges and interests on tax on transfer of real property ownership, a
24 reduction on the rate of transfer taxes or even exemption if warranted, during the period
25 covered in this Act. This will be implemented through local ordinances duly enacted by
26 the local sanggunians for this purpose.
27

28 **SECTION 5. *Extension of Amnesty Coverage.*** – In addition to estate taxes, this
29 amnesty shall cover:

- 30 a) Unpaid real property tax penalties related to inherited properties; and
31 b) Transfer tax penalties incurred in good faith due to inability to transfer titles
32 pending estate settlement.
33

34 All applicable interest, surcharges, and penalties shall be waived upon availment
35 and payment under this Act.
36

37 **SECTION 6. *Installment Payment.*** – Qualified heirs may pay the estate tax due in
38 up to four (4) annual installments without civil penalty or interest, provided the first
39 installment is paid upon filing of the Return.
40

41 **SECTION 7. *Implementing Rules and Regulations.*** – Within sixty (60) days from
42 effectivity, the Secretary of Finance, in consultation with the Bureau of Internal Revenue
43 (BIR), DSWD, and the Union of Local Assessors of the Philippines (ULAP), shall issue the
44 necessary Implementing Rules and Regulations (IRR) for this Act. Failure to issue the
45 IRR shall not affect the validity of this Act.
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1 **SECTION 8. *Repealing Clause.*** – All laws, executive orders, or regulations
2 inconsistent with this Act are hereby repealed or modified accordingly.

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4 **SECTION 9. *Separability Clause.*** – If any part or provision of this Act is declared
5 unconstitutional, the other parts not affected shall remain valid and in effect.

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7 **SECTION 10. *Effectivity.*** – This Act shall take effect fifteen (15) days after publication
8 in the Official Gazette or in two newspapers of general circulation.

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10 Approved,