



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

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 5598



Introduced by Representative Howard A. Guintu

EXPLANATORY NOTE

Section 28, Article VI of the 1987 Constitution provides that “The rule of taxation shall be uniform and equitable. The Congress shall evolve a progressive system of taxation.” This constitutional mandate underscores the duty of the State to ensure that taxation policies remain fair, just, and responsive to the economic conditions of the Filipino people.

Despite this, many Filipinos continue to struggle with settling estate taxes due to financial hardship and the lengthy documentary process involved. While the Tax Amnesty Act (Republic Act No. 11213), as amended by Republic Act No. 11569, aimed to provide relief to taxpayers with unsettled estate tax obligations, a significant number of heirs were still unable to avail of the program within the given period. The economic disruptions brought about by the COVID-19 pandemic and the continuing rise in living costs have made it difficult for many families to comply with the requirements before the deadline on June 14, 2023.

According to reports from the Department of Finance, the government collected over ₱7 billion in estate tax payments since the start of the amnesty program, yet thousands of estates remain unsettled nationwide. Many heirs continue to face barriers such as incomplete documents, lack of financial capacity, or unprocessed property transfers, preventing them from fully benefiting from the law.

This bill seeks to address these concerns by extending the period for availing of the Estate Tax Amnesty until June 30, 2028. It aims to give more time for taxpayers to comply

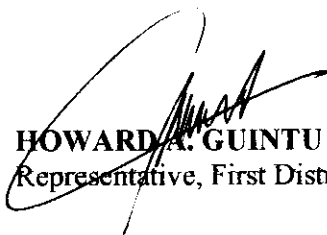
¹ Department of Finance. Department of Finance. 29 May 2023. *DOF lauds Senate approval of estate tax amnesty extension until 2025*. Retrieved from: <https://www.dof.gov.ph/dof-lauds-senate-approval-of-estate-tax-amnesty-extension-until-2025/>

with the requirements, settle their obligations without penalties, and finally transfer inherited properties under their rightful ownership.

Thus, this bill will serve not only to ease the financial burden on Filipino families but also to promote transparency and efficiency in estate settlement. By providing an extended window for compliance, the measure ensures that no Filipino family is left behind due to economic hardship or administrative delay.

In this effect, the bill strengthens the constitutional principle of equity and fairness in taxation. It promotes voluntary compliance, enhances revenue collection, and supports economic recovery by enabling the legal and efficient transfer of assets across generations.

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



HOWARD A. GUINTU
Representative, First District of Capiz



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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,