Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session

House Bill No. **6130**

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Introduced by Representative KRISTINE SINGSON-MEEHAN

EXPLANATORY NOTE

Tax amnesty is a fiscal measure that allows taxpayers to voluntarily settle their obligations while enabling government to improve compliance and revenue collection. The last tax amnesty law, Republic Act No. 11213 or the *Tax Amnesty Act of 2019*, offered taxpayers an opportunity to rectify deficiencies, but its coverage excluded general amnesty on all unpaid taxes due to concerns over safeguards and data reliability.

To complement recent tax administration reforms, particularly the *Ease of Paying Taxes Act* and the *CREATE MORE Act*, this bill seeks to grant a **one-time general tax amnesty** on all unpaid internal revenue taxes for taxable year 2024 and prior years. It aims to encourage taxpayers to settle obligations and broaden the tax base.

The measure strengthens safeguards against tax evasion by authorizing limited access to bank information for validation purposes and by imposing strict penalties for false declarations. It likewise upholds confidentiality protections under the Data Privacy Act and prescribes clear rules on the use and disclosure of taxpayer data.

This bill is part of the continuing effort to modernize the country's tax system. By combining equitable enforcement with effective compliance mechanisms, the *General Tax Amnesty Act* provides a fresh start for taxpayers.

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

DEPUTY SPEAKER KRISTINE SINGSON-MEEHAN
2nd DISTRICT ILOCOS SUR

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House Bill No. **6130**

Introduced by Representative KRISTINE SINGSON-MEEHAN

AN ACT
DECLARING A ONE-TIME AMNESTY ON ALL UNPAID INTERNAL REVENUE TAXES IMPOSED BY THE NATIONAL GOVERNMENT FOR TAXABLE YEAR 2024 AND PRIOR YEARS

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

SECTION 1. *Short Title.* – This Act shall be known as the "General Tax Amnesty Act of 2025".

SEC. 2. *Declaration of Policy.* –It is hereby declared the policy of the State to protect and enhance revenue administration and collection, and make the country's tax system more equitable, by simplifying the tax compliance requirements. Towards this end, the State shall:

a. Broaden the tax base by offering a one-time general tax amnesty of all internal revenue tax obligations that will help cleanse, organize, and improve the Bureau of Internal Revenue database; and

b. Provide a more equitable tax system by adopting a comprehensive tax reform program that will simplify the requirements on tax amnesties with the use of simplified forms, and utilization of information technology in broadening the tax base.

c.

SEC. 3. *Definition of Terms.* – As used in this Act:

a. *Statement of Assets, Liabilities, and Networth* refers to a declaration of the assets, liabilities, and networth as of December 31, 2024, as follows:

1. Assets within or without the Philippines, whether real or personal, tangible or intangible, whether or not used in trade or business: *Provided,* That property other than money shall be valued at the cost at which the property was acquired: *Provided, further,* That foreign currency assets and/or securities shall be valued at the rate of exchange prevailing as of the date of the Statement of Assets, Liabilities, and Networth;

2. All existing liabilities which are legitimate and enforceable, secured or unsecured, whether or not incurred in trade or business; and

3. The networth of the taxpayer, which shall be the difference between the total assets and total liabilities.

b. *Total Asset* refers to the amount of the aggregate assets whether within or without the Philippines, real or personal, tangible or intangible, or ordinary or capital.

c.

SEC. 4. *Coverage.* – There is hereby authorized and granted a tax amnesty, hereinafter called General Tax Amnesty, which shall cover all national internal revenue taxes such as, but not limited to, income tax, withholding tax, capital gains tax, donor's tax, value-added tax, other percentage taxes, excise tax and documentary stamp tax collected by the Bureau of Internal Revenue, including value-added tax and excise taxes collected by the Bureau of Customs for taxable year 2024 and prior years, with or without assessments duly issued therefor, that have remained unpaid: *Provided, however,* That the General Tax Amnesty hereby authorized and granted shall not cover estate tax and persons or cases enumerated under Section 10 hereof.

SEC. 5. *Entitlement Under the General Tax Amnesty.* – Any person, whether natural or juridical, who is covered by this law, may enjoy the immunities and privileges of the General Tax Amnesty by paying, at the taxpayer's option, an amnesty tax at:

i. the rate of two percent (2%) based on the taxpayer's total assets as of December 31, 2024, as declared in the Statement of Total Assets; or

ii. based on the taxpayer's total networth as of December 31, 2024, as declared in the Statement of Assets, Liabilities, and Networth filed pursuant to Section 6 hereof and in accordance with the following schedule of amnesty tax rates and minimum amnesty tax payments required:

a. Individual (whether resident or nonresident citizens, including resident or nonresident aliens), Trusts and Estates.....5% or ₱100,000, whichever is higher.

b. Corporations

1. With subscribed capital of above ₱50 million.....5% or ₱1,300,000, whichever is higher.

2. With subscribed capital of above ₱20 million up to ₱50 million.....5% or ₱650,000, whichever is higher.

3. With subscribed capital of ₱5 million up to ₱20 million.....5% or ₱350,000, whichever is higher.

4. With subscribed capital of below ₱5 million.....5% or ₱150,000, whichever is higher.

c. Other juridical entities, including, but not limited to, cooperatives and foundations, that have become taxable as of December 31, 2024.....5% or ₱100,000, whichever is higher.

Provided, That if the taxpayer opts to pay the amnesty tax based on total networth and the computed networth is negative, the taxpayer may still avail of the benefits of tax amnesty, and pay the minimum amnesty tax.

SEC. 6. *Availment of the General Tax Amnesty; When and Where to File and Pay.* – Any person, natural or juridical, who wishes to avail of the General Tax Amnesty shall, within one (1) year from the effectivity of the Implementing Rules and

Regulations, file, either electronically or manually, with any authorized agent bank, Revenue District Office through Revenue Collection Officer, or authorized tax software provider, a sworn General Tax Amnesty Return accompanied by a notarized Statement of Total Assets or notarized Statement of Assets, Liabilities, and Networth, as the case maybe, in such forms as may be prescribed in the Implementing Rules and Regulations, as of December 31, 2024. The payment 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 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 authorizing the authorized agent bank, the Revenue District Office through the Revenue Collection Officer or authorized software provider, to accept the amnesty tax payment.

The availment of the General Tax Amnesty and the issuance of the corresponding Acceptance Payment Form do not imply any admission of criminal, civil or administrative liability on the part of the availing taxpayer.

If the tax amnesty is availed based on the period indicated hereunder, the taxpayer shall be entitled to the corresponding reduction in the total amnesty tax due:

a. If paid on or before the end of the third calendar month from the effectivity of the Implementing Rules and Regulations……20%;

b. If paid after the end of the third calendar month until the end of the sixth calendar month from the effectivity of the Implementing Rules and Regulations……15%; and

c. If paid after the end of the sixth calendar month until the end of the ninth calendar month from the effectivity of the Implementing Rules and Regulations……10%.

Provided, finally, That, notwithstanding any contrary provision of Republic Act No. 1405, otherwise known as the Bank Secrecy Law, Republic Act No. 6426, otherwise known as the Foreign Currency Deposit Act of the Philippines, and other general or special laws, and for purposes of validation relative to availment of the General Tax Amnesty, the filing of a sworn General Tax Amnesty Return authorizes the Commissioner of Internal Revenue for the duration of the one (1) year period of availment of the General Tax Amnesty to inquire into and receive information on the taxpayer's bank deposits and other related data held by local and foreign financial institutions, and to exchange information with a foreign tax authority pursuant to an international convention, agreement, or treaty to which the Philippines is a signatory or party thereof, duly ratified and concurred in by the Senate of the Philippines.

SEC. 7. *Contents of the Statement of Total Assets and Statement of Assets, Liabilities, and Net Worth. –*

A. The Statement of Total Assets shall contain a declaration of the total assets as of December 31, 2024, as follows:

1. Assets within or without the Philippines, whether real or personal, tangible or intangible, whether or not used in trade or business:

a. Real properties shall be accompanied by a description of their classification, exact location, and valued at the actual acquisition cost, zonal value, or the Schedule of Market Values at the time of acquisition, whichever is higher, if acquired by purchase; *Provided,* That if the real properties are acquired

through inheritance or donation, it shall be valued at the actual price as stated in the real property transaction documents, zonal value, or the Schedule of Market Values, whichever is higher;

b. Personal properties other than money, shall be accompanied by a specific description of the kind and number of assets (*e.g*automobiles, shares of stock, etc.) or other investments, indicating the acquisition cost less the accumulated depreciation or amortization, or the corresponding book value for shares of stock, in proper cases, if acquired by purchase, or the fair market price or value at the date of the Statement of Total Assets, if acquired through inheritance or donation;

c. Assets denominated in foreign currency shall be converted into the corresponding Philippine currency equivalent, at the rate of exchange prevailing as of the date of the Statement of Total Assets; and

d. Cash on hand and in bank in peso as of the date of the Statement of Total Assets, as well as cash on hand and in bank in foreign currency, converted to Philippine peso at the rate of exchange prevailing as of the date of the Statement of Total Assets.

B. The Statement of Assets, Liabilities, and Networth shall contain a true and complete declaration of assets, liabilities, and networth of the taxpayer as of December 31, 2024, as follows:

1. Assets within or without the Philippines, whether real or personal, tangible or intangible, whether or not used in trade or business:

a. Real properties shall be accompanied by a description of their classification, exact location, and valued at the actual acquisition cost, zonal value, or the Schedule of Market Values at the time of acquisition, whichever is higher, if acquired by purchase; *Provided,* That if the real properties are acquired through inheritance or donation, it shall be valued at the actual price as stated in the real property transaction documents, zonal value, or the Schedule of Market Values, whichever is higher;

b. Personal properties other than money, shall be accompanied by a specific description of the kind and number of assets (*e.g*automobiles, shares of stock, etc.) or other investments, indicating the acquisition cost less the accumulated depreciation or amortization, or the corresponding book value for shares of stock, in proper cases, if acquired by purchase, or the fair market price or value at the date of the Statement of Assets, Liabilities, and Networth, if acquired through inheritance or donation;

c. Assets denominated in foreign currency shall be converted into the corresponding Philippine currency equivalent, at the

rate of exchange prevailing as of the date of the Statement of Assets, Liabilities, and Networth; and

d. Cash on hand and in bank in peso as of the date of the Statement of Assets, Liabilities, and Networth, as well as cash on hand and in bank in foreign currency, converted to Philippine peso at the rate of exchange prevailing as of the date of the Statement of Assets, Liabilities, and Networth.

2. All existing liabilities, which are legitimate and enforceable, secured or unsecured, whether or not incurred in trade or business, disclosing or indicating clearly the name and address of the creditor and the amount of the corresponding liability. Foreign currency denominated liabilities are converted to Philippine peso at the rate of exchange prevailing as of the date of the Statement of Assets, Liabilities, and Networth.

3. The total networth of the taxpayer, which shall be the difference between the total assets and total liabilities.

SEC. 8. *Presumption of Correctness of the Statement of Total Assets, and Statement of Assets, Liabilities, and Networth.* – The Statement of Total Assets or the Statement of Assets, Liabilities, and Networth, filed at the option of the taxpayer shall be considered true and correct, except where the amount of total assets or networth as declared in the Tax Amnesty Return, Statement of Total Assets, or Statement of Assets, Liabilities, and Networth is understated to the extent of thirty percent (30%) or more as may be established by the Commissioner of Internal Revenue: *Provided,* That the Commissioner of Internal Revenue shall make such determination within a period of one (1) year from the availment of General Tax Amnesty.

The Acceptance Payment Form, and the General Tax Amnesty Return shall be submitted to the Revenue District Office after complete payment. The completion of these requirements shall be deemed full compliance with the provisions of this Act. A Certificate of Availment of the General Tax Amnesty shall be issued by the Bureau of Internal Revenue within fifteen (15) calendar days from submission to the Bureau of Internal Revenue of the Acceptance Payment Form and the General Tax Amnesty Return. Otherwise, the duplicate copies, stamped as received, of the Acceptance Payment Form, and the General Tax Amnesty Return shall be deemed as sufficient proof of availment.

SEC. 9. *Immunities and Privileges.* –Those who avail of the General Tax Amnesty and have fully complied with all the conditions set forth in this Act and upon payment of the amnesty tax shall be entitled to the following immunities and privileges:

a. With respect to the years covered by the tax amnesty, the taxpayer shall be immune from the payment of taxes, as well as additions thereto, and from all appurtenant civil, criminal, and administrative cases and penalties under the National Internal Revenue Code of 1997, as amended, arising from the failure to pay any and all internal revenue taxes for taxable year 2024 and prior years and from such other investigations or suits insofar as they relate to the assets, liabilities, networth, and internal revenue taxes that are subject of the tax amnesty.

b. Any information or data contained in, derived from or provided by a taxpayer in the Tax Amnesty Return, Statement of Total Assets or Statement of Assets, Liabilities, and Networth, as the case may be, and

appurtenant documents shall be confidential in nature and shall not be used in any investigation or prosecution before any judicial, quasi-judicial, and administrative bodies. However, the taxpayer may use this as a defense, whenever appropriate, in cases brought against the taxpayer.

c. The books of accounts and other records of the taxpayer for the years covered by the tax amnesty availed of shall not be examined by the Bureau of Internal Revenue: *Provided,* That the Commissioner of Internal Revenue may authorize in writing the examination of the said books of accounts and other records to verify the validity or correctness of a claim for any tax refund, tax credit (other than refund or credit of taxes withheld on wages), tax incentives, and/or exemptions under existing laws.

All these immunities and privileges shall not apply when the taxpayer failed to file a General Tax Amnesty Return and a Statement of Total Assets, or Statement of Assets, Liabilities, and Networth, as the case may be, or where the amount of total assets or networth as of December 31, 2024 is proven to be understated to the extent of thirty percent (30%) or more, in accordance with the provisions of Section 8 hereof, or in cases of fraud, regardless of the extent of the under-declaration of total assets or networth.

Upon full compliance with all the conditions set forth in this Title and payment of the corresponding general amnesty tax, the tax amnesty granted under this Title shall become final and irrevocable.

SEC. 10. *Exceptions.* – The General Tax Amnesty under this Act shall not extend to the following:

a. Withholding tax agents who withheld taxes but failed to remit the same to the Bureau of Internal Revenue.

b. Taxpayers with cases pending in appropriate courts at the time of application of the General Tax Amnesty involving:

1. Those that fall under the jurisdiction of the Presidential Commission on Good Government;
2. Unexplained or unlawfully acquired wealth under Republic Act No. 3019, otherwise known as the Anti-Graft and Corrupt Practices Act, and Republic Act No. 7080 or An Act Defining and Penalizing the Crime of Plunder;
3. Violations of Republic Act No. 9160, otherwise known as the Anti-Money Laundering Act, as amended;
4. Tax evasion and other criminal offenses under Chapter II of Title X of the National Internal Revenue Code of 1997, as amended; and
5. Felonies of frauds, illegal exactions and transactions, and malversation of public funds and property under Chapters III and IV of Title VII of the Revised Penal Code;

c. Tax cases that have become final and executory; and

d. Delinquencies and assessments that have become final and executory.

SEC. 11. *Declaration under Penalties of Perjury.* - Any declaration, return, and other statement required under this Act shall contain a written statement that they are made under the penalties of perjury. Any person who willfully files a declaration, return, or statement containing information which is not true and correct as to every

material matter shall, upon conviction, be subject to the penalties prescribed for perjury under the Revised Penal Code.

In case a false or fraudulent return is willfully made, the penalty to be imposed shall be fifty percent (50%) of the tax or of the deficiency tax, in case, any payment has been made on the basis of such return before the discovery of the falsity or fraud: *Provided,* That failure to report total assets or net worth in an amount exceeding thirty percent (30%) as determined by the Commissioner of Internal Revenue pursuant to the rules and regulations to be promulgated by the Secretary of Finance, shall constitute prima facie evidence of a false or fraudulent return.

Provided, further, That if the offender is a juridical entity, the penalties shall be imposed on the entity's responsible officers, such as, but not limited to, the president, chief executive officer, general manager, or partner directly responsible, or members of the board of directors, others who have beneficial interest in the juridical entity, and employees responsible for the violation.

SEC. 12. *Confidentiality and Non-use of Information and Data in the Statement of Total Assets and Statement of Assets, Liabilities, and Networth.* – Any information or data contained in, derived from or provided by a taxpayer in the Tax Amnesty Return, Statement of Total Assets or Statement of Assets, Liabilities, and Networth, as the case may be and appurtenant documents shall be confidential in nature and shall not be used in any investigation or prosecution before any judicial, quasi-judicial, and administrative bodies.

Any statement of assets, liabilities, and networth, financial statements, information sheets, and any such other statements or disclosures that may have been previously submitted by the taxpayer as required by existing laws are deemed to have been amended by the Tax Amnesty Return and/or the Statement of Total Assets or Statement of Assets, Liabilities, and Networth, as the case may be, filed under this Act and may not be the subject of any investigation or prosecution or be used in any investigation or prosecution before any judicial, quasi-judicial, and administrative bodies.

SEC. 13. *Information Management System.* – For purposes of enhancing revenue administration, revenue collection and policy formulation, the Department of Finance, in coordination with the Bureau of Internal Revenue, Land Registration Authority, Department of Trade and Industry, Securities and Exchange Commission, Land Transportation Office, and other agencies concerned, shall institute an Information Management Program for the effective use of information declared or obtained from the Tax Amnesty Returns and Statements of Total Assets or Statements of Assets, Liabilities, and Networth, as the case may be, required to be filed under this Act.

All the statements and returns required under this Act shall be filed and processed separately from all other records of the Bureau of Internal Revenue in accordance with the Implementing Rules and Regulations of this Act.

If the data requirements consist of information found in the income tax return of taxpayers, the requirements under Section 71 of the National Internal Revenue Code of 1997, as amended, shall still be complied with. The Information Management System shall also comply with the provisions of Republic Act No. 10173, otherwise known as the Data Privacy Act and such other laws relating to confidentiality of information.

SEC. 14. *Unlawful Divulgence of Tax Amnesty Return and Appurtenant Document.* – It shall be unlawful for any person having knowledge of the Tax Amnesty Return and appurtenant documents, to disclose any information relative thereto, and any violation hereof shall be penalized a fine of one hundred fifty thousand pesos (P150,000) and imprisonment of not less than six (6) years but not more than ten (10) years: *Provided,* That if the offender is an officer or employee of the Bureau of Internal Revenue or any government entity, the penalties under Section 270 of the National Internal Revenue Code of 1997, as amended, shall apply: *Provided, further,* That the offender shall likewise suffer an additional penalty of perpetual disqualification to hold public office.

SEC. 15. *Report to Oversight Committee.* – The Commissioner shall submit to the Oversight Committee referred to in Section 290 of the National Internal Revenue Code of 1997, as amended, through the Chairpersons of the Committee on Ways and Means of the Senate of the Philippines and the House of Representatives, a detailed report on the implementation of this Act within six (6) months after the one (1)-year period of availment of the General Tax Amnesty.

SEC. 16. *Implementing Rules and Regulations.* – The Secretary of Finance shall, in coordination with the Commissioner of Internal Revenue, promulgate and publish the necessary rules and regulations of this Act within ninety (90) days from its effectivity.

The failure of the Secretary of Finance to promulgate the said rules and regulations shall not prevent the implementation of this Act upon its effectivity.

SEC. 17. *Separability Clause.* – If any provision of this Act is subsequently declared invalid or unconstitutional, the other provisions hereof which are not affected thereby shall remain in full force and effect.

SEC. 18. *Repealing Clause.* – All other laws, acts, presidential decrees, rules and regulations or parts thereof inconsistent with the provisions of this Act are hereby expressly repealed, amended or modified accordingly.

SEC. 19. *Effectivity.* – This Act shall take effect after fifteen (15) days following its complete publication in the *Official Gazette* or in a newspaper of general circulation.