

TWENTIETH CONGRESS)
REPUBLIC OF THE PHILIPPINES)
First Regular Session

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City



HOUSE BILL NO. 6672

Introduced by Honorable Celso G. Regencia

EXPLANATORY NOTE

The Estate Tax Amnesty¹ has provided important relief to Filipino families who have struggled to settle estates that have remained unresolved for many years. Despite this progress, a large number of heirs still face obstacles such as incomplete documents, financial limitations, and delays in securing records from government offices. As a result, many modest estates that consist only of family homes or small parcels of land remain frozen and cannot be fully used or transferred.

Extending the amnesty period is necessary² to give families adequate time to comply with the requirements for settlement, regularize ownership, and finally unlock properties that have long been inaccessible due to unpaid estate tax obligations.

This measure also establishes a mandated Sunrise Review of the country's estate tax system.³ The review directs the Department of Finance, together with relevant agencies, to examine the fairness, administrative burden, and economic impact of the current estate tax structure, to study international practices, and to determine whether further reforms such as

¹ Republic of the Philippines. (2023, August 8). *Republic Act No. 11956: An Act Further Amending Republic Act No. 11213, Otherwise Known as the "Tax Amnesty Act", as Amended by Republic Act No. 11569, by Extending the Period of Availment of the Estate Tax Amnesty Until June 14, 2025, and for Other Purposes*. Retrieved December 1, 2025, from https://lawphil.net/statutes/repacts/ra2023/ra_11956_2023.html

² Department of Finance. (2023, May 29). *DOF lauds Senate approval of estate tax amnesty extension until 2025*. Retrieved December 1, 2025, from <https://www.dof.gov.ph/dof-lauds-senate-approval-of-estate-tax-amnesty-extension-until-2025/>

³ OECD. (2021). *Inheritance Taxation in OECD Countries* (OECD Tax Policy Studies No. 28). OECD Publishing. <https://doi.org/10.1787/e2879a7d-en>

simplification, rate adjustments, or alternative policy approaches are needed.

By extending the amnesty period and requiring a forward-looking evaluation of estate taxation, this measure seeks to provide immediate relief while also addressing deeper structural issues in the system. The extension allows families more time to complete requirements, settle long-standing obligations, and finally transfer properties that have remained frozen for many years. The mandated review ensures that government agencies will examine the broader fairness and effectiveness of the current estate tax framework, assess its administrative impact on ordinary citizens, and explore international practices and reform options.

Through this combined approach, the measure aims to reduce unnecessary hardship, promote efficient settlement of estates, and guide long-term policy decisions that support inclusive growth and sustainable development.

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



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Republic of the Philippines
HOUSE OF REPRESENTATIVES
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AN ACT
EXTENDING THE ESTATE TAX AMNESTY PERIOD, AMENDING
SECTIONS 4, 6, AND 8 OF REPUBLIC ACT NO. 11213, AS AMENDED, AND
PROVIDING FOR A SUNRISE REVIEW OF THE ESTATE TAX SYSTEM

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

SECTION 1. *Amendment to Section 4 of Republic Act (RA) No. 11213 —* Section 4 of RA No. 11213, as amended, is hereby further amended to read as follows:

"SECTION 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, 2024**, with or without assessments duly issued therefor, whose estate taxes have remained unpaid or have accrued as of **MAY 31, 2024**: Provided, however, That the Estate Tax Amnesty hereby authorized and granted shall not cover instances enumerated under Section 9 hereof."

SECTION 2. *Amendment to Section 6 of RA No. 11213 —* Section 6 of RA No. 11213, as amended, 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 15, 2025** until **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 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 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”

SECTION 3. *Amendment to Section 8 of RA Act No. 11213* — Section 8 of RA No. 11213, as amended, is hereby further amended to read as follows:

“SECTION 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, 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”

SECTION 4. *Sunrise Review of the Estate Tax System.* — The Department of Finance shall lead a comprehensive and time-bound review of the country’s estate tax system.

For this purpose, the Department of Finance shall work with the Bureau of Internal Revenue, the Department of Economy, Planning, and Development, and other concerned agencies. The review shall assess the equity, administrative burden, and overall impact of the current estate tax

structure on Filipino families, with particular attention to small and modest estates that experience difficulties in complying with existing requirements.

The review shall also examine regional and international practices and evaluate possible reforms that may improve the efficiency and fairness of estate taxation in the Philippines, including the simplification of procedures, adjustments in tax rates, and alternative policy approaches.

The Department of Finance shall submit a report to Congress within six months from the effectivity of this Act. The report shall contain the findings of the review and specific recommendations to guide future legislation on estate taxation.

SECTION 5. *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 within ninety (90) days from the effectivity of this Act.

SECTION 6. *Separability Clause.* — If any provision of this Act is declared invalid or unconstitutional, the remaining provisions not affected shall continue to be in full force and effect.

SECTION 7. *Repealing Clause.* — All laws, decrees, executive orders, rules and regulations, and other issuances or parts thereof that are inconsistent with the provisions of this Act are hereby repealed or modified accordingly.

SECTION 8. *Effectivity.* — This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,