

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

TWENTIETH CONGRESS  
First Regular Session

HOUSE BILL NO. **6798**



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Introduced by **REP. NATHANIEL “Atty. Nat” M. ODUCCADO**

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### **EXPLANATORY NOTE**

Republic Act No. 11213, or the “Tax Amnesty Act,” created the Estate Tax Amnesty to give Filipino families a practical means to settle long-standing estate tax liabilities. Under this program, heirs may pay a flat six percent (6%) estate tax on the net estate and, in return, receive immunity from penalties, surcharges, and interest. The program was intended to ease the burden of estate settlement and help families secure clear ownership of inherited properties.

Republic Act No. 11569 later extended the period to avail of the amnesty under RA 11213. Despite this extension, many estates remain unsettled. As of March 31, 2023, only 133,860 beneficiaries had availed of the program, resulting in total collections of ₱7.41 billion. Although this amount represents a very small share of government revenues, the benefits to families and communities have been significant. Through the amnesty, many heirs have been able to obtain land titles, unlock the value of inherited property, and use these assets for housing, livelihood, credit, or investment.

Many unresolved estates have origins that span multiple decades, reflecting inheritances from earlier generations. While comprehensive decade-by-decade statistics are not publicly available, tax practitioners and estate administrators note that a significant portion of untitled and unsettled estates stems from long-pending inheritance cases. These historical estates continue to impede heirs from securing clear property titles, transferring or developing inherited land, or leveraging assets for economic purposes. This situation underscores the ongoing policy challenge posed by historical estate backlogs and the need for practical mechanisms to address them.

However, many families continue to face financial hardship, lack of liquidity, and delays in gathering required documents. These challenges prevent them from paying the estate tax in full and within the prescribed periods. As a result, a large number of estates remain untitled or “frozen,” limiting the ability of heirs to use, develop, or transfer these assets. This situation also constrains local economic activity that could otherwise arise from secure and transferable property ownership.

Given the modest revenue generated by the amnesty and the many estates that remain unsettled, there is a clear need to provide additional relief. For this reason, the proposed measure amends Section 6 of RA 11213 to extend the Estate Tax Amnesty to all estates with arrears for taxable year 2020 and prior years. The bill also introduces a deferred payment or installment arrangement subject only to simple interest of six percent (6%) per annum, which is capped at

<sup>1</sup> Philippine Information Agency. (2023). BIR Tagum wages info drive on new estate tax amnesty program. Available at <https://pia.gov.ph/news/bir-tagum-wages-info-drive-on-new-estate-tax-amnesty-program/> (last accessed December 10, 2025)

30% since it is compounded. This allows heirs who do not have sufficient cash on hand to settle their obligations gradually, without penalties or excessive interest.

Furthermore, the bill requires the Department of Finance (DOF) and the Bureau of Internal Revenue (BIR) to issue clear implementing rules and regulations. These rules will guide applicants, outline procedures for deferred payment, ensure accurate computation of interest, and establish monitoring and reporting mechanisms. Through these guidelines, the measure promotes transparency, accountability, and effective implementation.

Overall, this proposal provides a fair, practical, and fiscally responsible approach to helping Filipino families settle long-pending estates. By extending access to the estate tax amnesty and offering flexible payment options, the measure supports the regularization of property rights and strengthens the economic value of inherited assets.

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



**REP. NATHANIEL “ATTY. NAT” M. ODUCADO**  
1 Tahanan Party List

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Introduced by **REP. NATHANIEL “ATTY. NAT” M. ODUCAO**

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**AN ACT AMENDING SECTION 6 OF REPUBLIC ACT NO. 11213 TO EXTEND THE  
ESTATE TAX AMNESTY TO ESTATES WITH ARREARS FOR 2020 AND PRIOR  
YEARS AND TO PROVIDE DEFERRED PAYMENT WITH SIX PERCENT (6%)  
SIMPLE INTEREST**

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

**SECTION 1. *Amendment to Section 6 of Republic Act No. 11213.*** - Section 6 of Republic Act No. 11213 is hereby amended to be 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 July 01, 2025 until June 30, 2027, file with the Revenue District Office of the Bureau of Internal Revenue, which has jurisdiction over the last residence of the decedent, 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 at the time the Return is filed: *Provided*, That for non-resident decedents, the Estate Tax Amnesty Return shall be filed and the corresponding amnesty tax be paid at Revenue District Office No. 39, or any other Revenue District Office which shall be indicated in the *Implementing Rules and Regulations*;

*Provided*, further, That the appropriate Revenue District Office shall issue and endorse an Acceptance Payment Form, in such form as may be prescribed in the *Implementing Rules and Regulations*, for authorized agent banks or, in the absence thereof, for revenue collection agents or municipal treasurers, to accept the tax amnesty payment.

The amnesty shall cover the full amount of the estate tax due, including all surcharges, penalties, and other additional charges, such that beneficiaries who avail of this program shall be relieved from these obligations.

If the heirs or beneficiaries are unable to pay the full amount of the amnesty tax immediately, they may settle their obligations through a deferred payment plan or installment arrangement, subject to simple interest of six percent (6%) per annum, *Provided*, however, That

in no case shall the total accumulated interest exceed thirty percent (30%) of the basic amnesty tax due.

*Provided*, finally, That the availment of the Estate 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 estate."

**SEC. 2. *Implementing Rules and Regulations.*** – Within sixty (60) days from the effectivity of this Act, the Secretary of Finance, in coordination with the Commissioner of Internal Revenue, shall issue the necessary rules and regulations for the effective implementation of this Act. The IRR shall include guidelines for the application and approval of the amnesty, procedures for deferred payment and installment schedules including computation of simple interest at six percent (6%) per annum, mechanisms to monitor compliance and report collections, and provisions ensuring coverage of all estates with arrears for 2020 and prior years.

**SEC. 3. *Establishment of Estate Tax Amnesty One-Stop Shops.*** - To ensure accessible, efficient, and streamlined processing of applications under the Estate Tax Amnesty, the Bureau of Internal Revenue (BIR), in coordination with the Department of Finance (DOF), the Land Registration Authority (LRA), the Registry of Deeds, and other relevant government agencies, shall establish Estate Tax Amnesty One-Stop Shops in every Revenue Region.

These One-Stop Shops shall:

- a) assist heirs in determining required documents and verifying estate information;
- b) coordinate with the LRA, Registry of Deeds, and other agencies for land title and property records;
- c) provide computation assistance, including installment schedules and interest calculations;
- d) issue or endorse the Acceptance Payment Form;
- e) facilitate submission, tracking, and monitoring of applications; and
- f) offer public assistance and advisory services to heirs and estate administrators.

The BIR may integrate these centers within existing Revenue District Offices, deploy mobile teams, or implement an online platform to expand access.

**SEC. 4. *Repealing Clause.*** - All laws, orders, rules and regulations which are inconsistent with the provisions of this Act are hereby repealed or amended accordingly.

**SEC. 5. *Effectivity.*** - This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in two (2) newspapers of general circulation.

*Approved,*