



Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session



House Bill No. 7161

Introduced by CIBAC Party-List Representative
EDUARDO “BRO. EDDIE” C. VILLANUEVA

EXPLANATORY NOTE

Republic Act No. 11213, otherwise known as the “Tax Amnesty Act,” as amended by Republic Act Nos. 11569 and 11956, was enacted to encourage the settlement of long-standing tax liabilities, particularly estate taxes, by providing taxpayers with a simplified, affordable, and time-bound amnesty program. The estate tax amnesty, in particular, was designed to address decades-old unpaid estate tax obligations that have hindered the transfer of property, clouded land titles, and constrained the productive use of assets.

Despite the passage of successive extensions, a substantial number of estates remain unable to avail of the amnesty due to factors such as delayed settlement of estates, lack of awareness, limited access to documentation, disruptions caused by the COVID-19 pandemic, and the complexity of family and property arrangements, especially involving inherited real property in the provinces.

Implementation experience has shown that many heirs and beneficiaries require additional time to comply with documentary requirements, resolve intra-family issues, and secure the necessary clearances to complete estate settlement. Without further extension, these estates risk reverting to the regular estate tax regime, which may be financially prohibitive and administratively burdensome, thereby perpetuating non-compliance and revenue leakage.

This bill seeks to extend the period of availment of the estate tax amnesty until June 14, 2027. The proposed extension provides a reasonable and final window for taxpayers to settle outstanding estate tax liabilities under simplified procedures, while allowing the government to improve revenue collection, update tax records, and unclog property transactions.

The measure does not introduce new tax exemptions or reduce tax rates. Instead, it builds on an existing policy framework that has already demonstrated its effectiveness in encouraging voluntary compliance and generating revenues that might otherwise remain uncollected. It likewise supports broader economic objectives

by facilitating the transfer and productive use of inherited assets, particularly land, which is critical to agriculture, housing, and local economic development.

By extending the estate tax amnesty period, this bill balances compassion with fiscal responsibility, providing taxpayers a final opportunity to comply while strengthening the integrity and efficiency of the tax system.

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


EDUARDO "BRO. EDDIE" C. VILLANUEVA



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AN ACT
FURTHER AMENDING REPUBLIC ACT NO. 11213, OTHERWISE KNOWN AS THE
"TAX AMNESTY ACT", AS AMENDED BY REPUBLIC ACT NO. 11569 AND
REPUBLIC ACT NO. 11956, BY EXTENDING THE PERIOD OF AVAILMENT OF
ESTATE TAX AMNESTY UNTIL JUNE 14, 2027

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

1 **SECTION 1.** - Section 6 of Republic Act No. 11213 or the "Tax Amnesty Act", as
2 amended by Republic Act No. 11569 and Republic Act No. 11956, is hereby further
3 amended to read as follows:
4

5 "Section 6. Availment of the Estate Tax Amnesty; When and Where to File
6 and Pay. The executor or administrator of the estate, or is there is no executor
7 or administrator appointed, the legal heirs transferees or beneficiaries, who wish
8 to avail of the Estate Tax Amnesty shall, within June 15, 2023 until June 14,
9 [2025] **2027**, file, either electronically or manually, with any authorized agent
10 bank, Revenue District Office through Revenue Collection Officer, or authorized
11 tax software provider, a sworn Estate Tax Amnesty Return, in such forms as may
12 be prescribed in the Implementing Rules and Regulations. The payments of the
13 amnesty tax shall be made, either electronically or manually, at the time the
14 Return is filed with any authorized agent bank, Revenue District Office through
15 Revenue Collection Officer, or authorized tax software provider: Provided, That
16 the appropriate Revenue District Officer shall issue and endorse an acceptance
17 payment form, in such form as may be prescribed in the Implementing Rules and
18 Regulations of this Act for the authorized agent bank, or in the absence thereof,
19 the revenue collection agent or authorized tax software provider concerned, to
20 accept the tax amnesty payment: Provided, further, That for the availment of the
21 estate tax amnesty, the requirements to be submitted to the Bureau of Internal
22 Revenue (BIR) by the filers of the estate tax amnesty shall be limited to the
23 following:
24

25 XXX"

1
2 **SEC. 2. Implementing Rules and Regulations.** - Within thirty (30) days from the
3 effectivity of this Act, the Secretary of Finance shall, in coordination with the
4 Commissioner of Internal Revenue, issue the necessary rules and regulations for the
5 effective implementation of this Act upon its effectivity.
6

7 **SEC. 3. Separability Clause.** – If any portion or provision of this Act is declared
8 unconstitutional, the remainder hereof or any provisions not affected thereby shall
9 remain in force and effect.
10

11 **SEC. 4. Repealing Clause.** – Any law, presidential decree or issuance,
12 executive order, letter of instruction, rule, or regulation inconsistent with the provisions
13 of this Act is hereby repealed or modified accordingly.

14 **SEC. 5. Effectivity.** – This Act shall take effect fifteen (15) days after its complete
15 publication in the Official Gazette or in a newspaper of general circulation.
16

17 *Approved,*