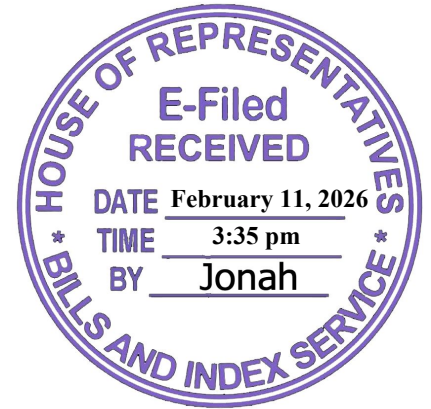


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 7753



Introduced by Representative Paolo Henry M. Marcoleta

EXPLANATORY NOTE

Bills in this 20th Congress with respect to taxation have mainly focused on the extension of tax amnesty as a measure to relieve Filipinos of their obligations. This measure seeks to permanently abolish the Estate Tax indicated in the National Internal Revenue Code (NIRC), or Title III of the NIRC in order to relieve the tax burden over the estate of loved ones who have passed on. In 2023, the legislated amnesty over Estate Taxes sought to benefit some 920,000 families with unsettled estate taxes, including around 610,054 agrarian reform beneficiaries.¹ This information shows that a significant portion of our population already experiences great burden over the management of real estate assets. It is the position of this representation that a permanent benefit is warranted, instead of granting continued amnesty. The Government has means to levy tax upon the transfer of property, including the imposition of a capital gains tax, or a donor's tax. The imposition of an estate tax unduly adds burden to poor taxpayers, and becomes a disincentive to comply with government regulation on land use and management.

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

PAOLO HENRY M. MARCOLETA
Representative, SAGIP Party-List

¹Estate tax amnesty extension law seen to benefit 920K families. Cervantes, Filane Mikee. 8 August 2023.
<https://www.pna.gov.ph/articles/1207406?hl=en-US>. Accessed on 2 February 2026.

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HOUSE BILL NO. 7753

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AN ACT
ABOLISHING THE ESTATE TAX, REPEALING SECTION 84, UNDER
TITLE III OF THE NATIONAL INTERNAL REVENUE CODE OF 1997,
AS AMENDED, AND FOR OTHER PURPOSES

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

1 **SECTION 1.** Section 84, under Title III of the National Internal Revenue Code
2 of 1997, as amended, together with all sections imposing estate tax on the transfer
3 of the net estate of every decedent, whether resident or non-resident, are hereby
4 **REPEALED.**

5
6 **SECTION 2.** Sections 85 to 97, and Section 103, insofar as related to estate tax,
7 and all other references under Title III of the NIRC are hereby amended or
8 repealed accordingly.

9
10 **SECTION 3. *Implementing Rules and Regulations.*** – The Department of
11 Finance and the Bureau of Internal Revenue shall issue the implementing rules
12 and regulations and appropriate internal guidelines with ninety (90) days from the
13 passage of this Act.

14
15 **SECTION 4. *Repealing Clause.*** – All laws, orders, decrees, rules and
16 regulations, and other parts thereof inconsistent with the provisions of this Act
17 are hereby repealed, amended, or modified accordingly.

1
2 **SECTION 5. *Separability Clause.*** – If any portion or provision of these
3 amendments is declared unconstitutional or invalid, the other portions or
4 provisions hereof, which are not affected thereby shall continue in full force and
5 effect.

6
7 **SECTION 6. *Effectivity.*** – This Act shall take effect fifteen (15) days after its
8 publication in the Official Gazette or two (2) newspapers of general circulation.

9
10 *Approved,*