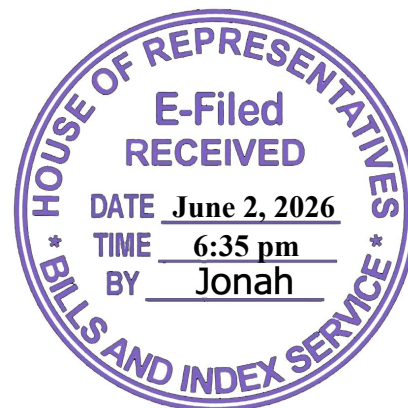


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

TWENTIETH CONGRESS
First Regular Session

House Bill No. 9694



Introduced by Representative JEFFREY SORIANO

EXPLANATORY NOTE

This bill seeks to further extend the period for the availment of the Estate Tax Amnesty provided under Republic Act No. 11213, otherwise known as the "*Tax Amnesty Act*", as amended. It expands its coverage to estates of decedents who died on or before December 31, 2024, and extends the availment period until December 31, 2028, allowing installment payments under certain conditions.

Many Filipino families remain unable to settle estate obligations due to financial difficulties and procedural challenges. This leaves numerous inherited properties untitled, unregistered, or informally transferred among heirs. This likewise prevents families from fully utilizing inherited assets and limits government revenue collection.

This proposed measure seeks to address these concerns by granting taxpayers additional time to avail of the Estate Tax Amnesty and by allowing installment payments to ease the financial burden on heirs and beneficiaries. The bill aims to encourage greater compliance with tax laws, facilitate the transfer and registration of inherited properties, and promote broader economic participation through the formalization of property ownership.

The Estate Tax Amnesty program has proven to be a practical and compassionate mechanism for helping Filipino families secure legal ownership of inherited properties. Extending its availment affirms State's commitment to accessible, fair, and responsive tax policies.

In view of the foregoing, the immediate approval of this measure is earnestly sought.

A handwritten signature in black ink, appearing to be 'Jeffrey Soriano', written over a horizontal line.

HON. JEFFREY SORIANO

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

TWENTIETH CONGRESS
First Regular Session

House Bill No. **9694**

Introduced by Representative JEFFREY SORIANO

AN ACT
FURTHER EXTENDING THE PERIOD OF AVAILMENT OF ESTATE TAX AMNESTY, AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 11213, OTHERWISE KNOWN AS THE "TAX AMNESTY ACT", AS AMENDED

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

Section 1. Section 4 of Republic Act (RA) No. 11213, otherwise known as the "*Tax Amnesty Act*", as amended by RA 11956, is hereby further amended to read as follows:

"SEC. 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, 2022] **DECEMBER 31, 2024**, with or without assessments duly issued therefor, whose estate taxes have remained unpaid or have accrued as of [May 31, 2022] **DECEMBER 31, 2024**: *Provided, however,* That the Estate Tax Amnesty hereby authorized and granted shall not cover instances enumerated under Section 9 hereof."

SEC. 2. Section 6 of the same Act is hereby further amended to read as follows:

"SEC. 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, 2023 until [June 14, 2025] **DECEMBER 31, 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 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:

“x x x.”

SEC. 3. Section 8 of the same Act is hereby further amended to read as follows:

“SEC. 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 **COMPLETE** 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, 2022] **DECEMBER 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.

“x x x.”

SEC. 4. *Payment by Installment.* – Payment by installment shall be allowed within two (2) years from the statutory date for its payment without civil penalty and interest: *Provided*, That the minimum initial payment shall be at least twenty-five percent (25%) of the total amount due.

SEC. 5. *Implementing Rules and Regulations.* – Within thirty (30) days from its effectivity, the Secretary of Finance shall, in coordination with the Commissioner of Internal Revenue, issue the necessary rules and regulations for the effective implementation of this Act. Failure to promulgate the rules and regulations shall not prevent the implementation of this Act upon its effectivity.

SEC. 6. *Separability Clause.* – If any portion or provision of this Act is declared invalid or unconstitutional, other provisions hereof shall remain in full force and effect.

SEC. 7. *Repealing Clause.* – All laws, presidential decrees, executive orders, rules and regulations which are inconsistent with the provisions of this Act are hereby repealed or amended accordingly.

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

Approved,