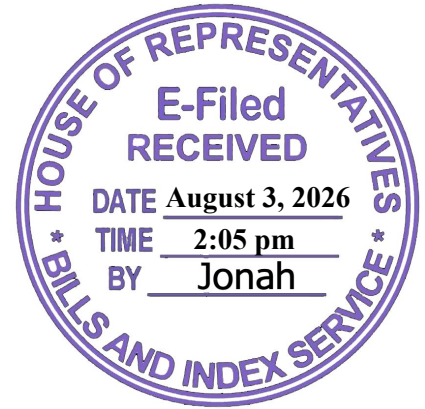


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

TWENTIETH CONGRESS
Second Regular Session

HOUSE BILL NO. 10507



Introduced by:

HON. CHRISTOPHERSON "COCO" M. YAP

AN ACT
FURTHER EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX
AMNESTY UNTIL JUNE 30, 2028, AMENDING FOR THE PURPOSE SECTIONS 4, 6,
AND 8 OF REPUBLIC ACT NO. 11213, AS AMENDED

EXPLANATORY NOTE

Republic Act No. 11213, otherwise known as the "Tax Amnesty Act," established an Estate Tax Amnesty to enable qualified estates to settle estate tax obligations under simplified procedures and subject to the immunities and privileges provided by law.

The period for availing of the Estate Tax Amnesty was subsequently extended by Republic Act No. 11569 and Republic Act No. 11956. The most recent statutory extension allowed availment until June 14, 2025, covering the estates of decedents who died on or before May 31, 2022.

The continued existence of unsettled estates demonstrates the need for a further extension. Heirs, executors, administrators, transferees, and beneficiaries continue to encounter difficulties in obtaining civil registry records, titles, tax declarations, certifications, and other documents required for estate settlement and transfer.

A further extension will encourage voluntary compliance, facilitate the transfer and registration of inherited properties, reduce administrative backlogs, and generate government revenue from estates that may otherwise remain unsettled. It will likewise provide taxpayers additional time to comply with the documentary and procedural requirements of the Estate Tax Amnesty.

This measure proposes to extend the period of availment of the Estate Tax Amnesty until June 30, 2028, while retaining the existing statutory coverage, qualifications, documentary requirements, tax rate, and immunities and privileges under Republic Act No. 11213, as amended.

In view of the foregoing, **ug sa ngalan sa SERBISYONG TINUORAY**, the undersigned respectfully requests the immediate passage of this measure.


CHRISTOPHERSON "COCO" M. YAP
Representative, Second District of Southern Leyte

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AN ACT

FURTHER EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX AMNESTY UNTIL JUNE 30, 2028, AMENDING FOR THE PURPOSE SECTIONS 4, 6, AND 8 OF REPUBLIC ACT NO. 11213, AS AMENDED

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

SECTION 1. Short Title. — This Act shall be known as the “*Further Extension of the Estate Tax Amnesty Act of 2026.*”

SECTION 2. Amendment of Section 4 of Republic Act No. 11213, as amended. —

Section 4 of Republic Act No. 11213, as amended, is hereby further amended to read as follows:

*“SEC. 4. Estate Tax Amnesty. — Any person, whether natural or juridical, who is liable for the payment of estate tax may avail of the Estate Tax Amnesty under this Act with respect to the estate of a decedent who died **on or before May 31, 2024**, subject to the conditions and requirements provided in this Act and its implementing rules and regulations.*

“The Estate Tax Amnesty shall cover the estate of the decedent, whether the estate tax liability is delinquent, unpaid, or has accrued penalties, surcharges, and interest, subject to the exclusions and limitations provided under this Act.

“The expansion of coverage under this Section shall not be construed as a waiver of the requirements for the filing of the Estate Tax Amnesty Return, payment of the estate amnesty tax, and submission of the prescribed documentary requirements.””

SECTION 3. Amendment of Section 6 of Republic Act No. 11213, as amended. —

Section 6 of Republic Act No. 11213, as amended, 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 file the Estate Tax Amnesty Return and pay the corresponding estate amnesty tax **within June 15, 2025 until June 30, 2028**, in accordance with the forms, procedures, and documentary requirements prescribed under this Act and its implementing rules and regulations.*

“The Estate Tax Amnesty Return shall be filed with, and the estate amnesty tax shall be paid through, the Revenue District Office having jurisdiction over the estate, any authorized agent bank, revenue collection agent, or other authorized payment facility, as may be prescribed by the Bureau of Internal Revenue.

“The filing of the Estate Tax Amnesty Return, payment of the estate amnesty tax, and submission of the complete documentary requirements within the period prescribed in this Section shall be required for valid availment of the Estate Tax Amnesty.

*“For purposes of this Act, the Estate Tax Amnesty shall be available only with respect to the estate of a decedent who died **on or before May 31, 2024**, subject to the other qualifications, exclusions, conditions, and requirements provided in this Act and its implementing rules and regulations.”*”

SECTION 4. Amendment of Section 8 of Republic Act No. 11213, as amended. —

Section 8 of Republic Act No. 11213, as amended, 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 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 estate taxes due with respect to the estate of a decedent who died **on or before May 31, 2024**, and from all appurtenant civil, criminal, and administrative cases and penalties under the National Internal Revenue Code of 1997, as amended.*

“The immunities and privileges under this Section shall apply only upon full compliance with the requirements of this Act, including the filing of the Estate Tax Amnesty Return, payment of the estate amnesty tax, and submission of the complete documentary requirements within the period prescribed by law.

“The immunities and privileges granted under this Section shall not extend to persons or transactions expressly excluded from the coverage of the Estate Tax Amnesty under this Act or other applicable laws.”

SECTION 5. Preservation of Other Requirements and Conditions. — Except as expressly amended by this Act, all qualifications, exclusions, conditions, tax rates, documentary requirements, procedures, and other provisions of Republic Act No. 11213, as amended, shall remain in full force and effect.

All implementing rules and regulations issued under Republic Act No. 11213, as amended, shall continue to apply insofar as they are not inconsistent with this Act.

SECTION 6. Treatment of Payments and Documentary Requirements. —

Payments made in connection with the Estate Tax Amnesty on or before June 30, 2028 shall be recognized as estate amnesty tax payments only upon the filing of the Estate Tax Amnesty Return and submission of the complete documentary requirements within the period and in the manner prescribed by this Act and its implementing rules and regulations.

If the prescribed documentary requirements are not submitted within the applicable period, the payment shall be treated in accordance with applicable tax laws and regulations, without prejudice to its application against the regular estate tax liability, including applicable penalties, interests, and additions to the tax.

SECTION 7. Implementing Rules and Regulations (IRR). — Within thirty (30) days from the effectivity of this Act, the Secretary of Finance, upon the recommendation of

the Commissioner of Internal Revenue, shall promulgate the rules and regulations necessary for its effective implementation.

The implementing rules and regulations shall prescribe the forms, filing procedures, payment procedures, documentary requirements, processing periods, and other measures necessary to implement the expanded coverage and extended availment period under this Act.

SECTION 8. Separability Clause. — If any provision of this Act is declared invalid or unconstitutional, the other provisions not affected thereby shall remain in full force and effect.

SECTION 9. Repealing Clause. — All laws, decrees, executive orders, rules, regulations, issuances, or parts thereof inconsistent with the provisions of this Act are hereby repealed, amended, or modified accordingly.

SECTION 10. Effectivity. — This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,