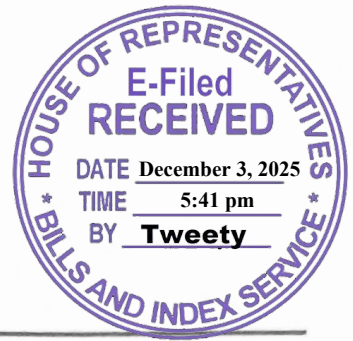


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

TWENTIETH CONGRESS
First Regular Session



COMMITTEE REPORT NO. 31

Submitted by the Committee on Ways and Means on **December 3, 2025**

Re : House Bill No. **6614**

Recommending its approval in substitution of House Bills Numbered 609, 764, 1376, 1739, 2885, 3970, 5598, 6298, and 6312

Sponsors: Representatives Atty. Miro S. Quimbo, Antonino B. Roman III, Junard "Ahong" Q. Chan, Ziaur-Rahman "Zia" Alonto Adiong, Ryan S. Recto, Jesus Manuel "Bong" C. Suntay, Monique Yazmin Maria Q. Lagdameo, Howard A. Guintu, Eric L. Olivarez, Miguel Luis R. Villafuerte, Vincenzo Renato Luigi R. Villafuerte, Tsuyoshi Anthony "Hori" G. Horibata, and Terry L. Ridon

Mr. Speaker:

The Committee on Ways and Means, to which were referred House Bill No. 609 introduced by Rep. Antonino B. Roman III, entitled:

**AN ACT FURTHER EXTENDING THE ESTATE TAX AMNESTY UNDER
REPUBLIC ACT NO. 11213, AS AMENDED BY REPUBLIC ACT NOS. 11569
AND 11956, FOR AN ADDITIONAL PERIOD OF THREE (3) YEARS**

House Bill No. 764 introduced by Rep. Junard "Ahong" Q. Chan, entitled:

**AN ACT FURTHER AMENDING REPUBLIC ACT NO. 11213, OTHERWISE
KNOWN AS THE "TAX AMNESTY ACT", AS AMENDED, BY
EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX
AMNESTY UNTIL JUNE 14, 2028, AND FOR OTHER PURPOSES**

House Bill No. 1376 introduced by Rep. Ziaur-Rahman "Zia" Alonto Adiong, entitled:

**AN ACT FURTHER AMENDING REPUBLIC ACT NO. 11213,
OTHERWISE KNOWN AS THE "TAX AMNESTY ACT", AS AMENDED
BY REPUBLIC ACT NO. 11956, BY EXTENDING THE PERIOD OF
AVAILMENT OF THE ESTATE TAX AMNESTY UNTIL JUNE 14, 2028 AND
FOR OTHER PURPOSES**

House Bill No. 1739 introduced by Rep. Ryan S. Recto, entitled:

**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"**

House Bill No. 2885 introduced by Rep. Jesus Manuel "Bong" C. Suntay, entitled:

AN ACT EXTENDING AND ENHANCING THE ESTATE TAX AMNESTY, SIMPLIFYING REQUIREMENTS, PROVIDING FOR GOVERNMENT SUPPORT FOR INDIGENT HEIRS, AND FOR OTHER PURPOSES"

House Bill No. 3970 introduced by Rep. Monique Yazmin Maria Q. Lagdameo, entitled:

AN ACT EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX AMNESTY UNTIL JUNE 14, 2030, FURTHER AMENDING REPUBLIC ACT NO. 11213, OTHERWISE KNOWN AS THE "TAX AMNESTY ACT" AS AMENDED BY REPUBLIC ACT NOS. 11569 AND 11956, AND FOR OTHER PURPOSES

House Bill No. 5598 introduced by Rep. Howard A. Guintu, entitled:

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

House Bill No. 6298 introduced by Rep. Eric L. Olivarez, entitled:

AN ACT FURTHER AMENDING REPUBLIC ACT NO. 11213, OTHERWISE KNOWN AS THE "TAX AMNESTY ACT", AS AMENDED, BY EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX AMNESTY UNTIL JUNE 14, 2028, AND FOR OTHER PURPOSES

and House Bill No. 6312 introduced by Reps. Miguel Luis R. Villafuerte, Vincenzo Renato Luigi R. Villafuerte, Tsuyoshi Anthony "Hori" G. Horibata, and Terry L. Ridon, entitled:

AN ACT EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX AMNESTY FOR THREE (3) YEARS, FURTHER AMENDING REPUBLIC ACT NO. 11213 OTHERWISE KNOWN AS THE "TAX AMNESTY ACT", AS AMENDED BY REPUBLIC ACT NOS. 11569 AND 11956, AND FOR OTHER PURPOSES


has considered the same and recommends that the attached House Bill No. 6614, entitled:

AN ACT FURTHER EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX AMNESTY, AMENDING FOR THE PURPOSE SECTIONS 4, 6, AND 8 OF REPUBLIC ACT NO. 11213, OTHERWISE KNOWN AS THE "TAX AMNESTY ACT", AS AMENDED

be approved in substitution of House Bills Numbered 609, 764, 1376, 1739, 2885, 3970, 5598, 6298 and 6312 with Representatives Antonino B. Roman III, Junard "Ahong" Q. Chan, Ziaur-Rahman "Zia" Alonto Adiong, Ryan S. Recto, Jesus Manuel "Bong" C. Suntay, Monique Yazmin Maria Q. Lagdameo, Howard A. Guintu, Eric L. Olivarez, Miguel Luis R. Villafuerte, Vincenzo Renato Luigi R. Villafuerte, Tsuyoshi Anthony "Hori" G. Horibata, Terry L. Ridon, Miro S. Quimbo, Ernesto M. Dionisio, Jr., Rolando M. Valeriano, Atty. Jennifer "Karen" A. Lagbas, Julio A. Ledesma IV, Kristine Singson-Meehan, Bambi B. Emano, Gil "Kabarangay Jr" Acosta, Sergio C. Dagooc, Lani Mercado-Revilla,

Bernadette S. Barbers, Noel "Bong" N. Rivera, Ramon C. Nolasco, Binky April M. Tupas, Eleandro Jesus F. Madrona, Linabelle Ruth R. Villarica, Antolin A. Oreta, Charisse Anne C. Hernandez, Walfredo "Arman" R. Dimaguila Jr., Roberto "Pinpin" T. Uy Jr., Ma. Nina Francesca P. Lacson, Maria Cristina C. Angeles, Ma. Georgina P. De Venecia, Eduardo R. Rama, John Tracy F. Cagas, Carlos Andes Loria, Nelson S. Legacion, Danilo "Danny" A. Domingo, Roy M. Gonzales, Maria Kristina Jihan B. Glepa, Juan Carlos "Arjo" C. Atayde, Caroline B. Agyao, MD., Esmael G. Mangudadatu, Bienvenido M. Abante, Jr., Ysabel Maria J. Zamora, Salvador A. Pleyto, Joel R. Chua, Joseph Kim C. Yu, Jeyzel Victoria C. Yu, Irene G. Labadlabad, Jan "Atty. JP" Padiernos, Ferdinand "B1" L. Beltran, Nathaniel M. Oducado, and Lordan G. Suan as authors.

Respectfully submitted,


ATTY. MIRO S. QUIMBO
Chairperson
Committee on Ways and Means



**THE HONORABLE SPEAKER
HOUSE OF REPRESENTATIVES
QUEZON CITY**

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

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 6614
(In substitution of House Bills Numbered
609, 764, 1376, 1739, 2885, 3970, 5598, 6298, and 6312)

Introduced by Representatives Antonino B. Roman III, Junard “Ahong” Q. Chan, Ziaur-Rahman “Zia” Alonto Adiong, Ryan S. Recto, Jesus Manuel “Bong” C. Suntay, Monique Yazmin Maria Q. Lagdameo, Howard A. Guintu, Eric L. Olivarez, Miguel Luis R. Villafuerte, Vincenzo Renato Luigi R. Villafuerte, Tsuyoshi Anthony “Hori” G. Horibata, Terry L. Ridon, Miro S. Quimbo, Ernesto M. Dionisio, Jr., Rolando M. Valeriano, Atty. Jennifer “Karen” A. Lagbas, Julio A. Ledesma IV, Kristine Singson-Meehan, Bambi B. Emano, Gil “Kabarangay Jr” Acosta, Sergio C. Dagooc, Lani Mercado-Revilla, Bernadette S. Barbers, Noel “Bong” N. Rivera, Ramon C. Nolasco, Binky April M. Tupas, Eleandro Jesus F. Madrona, Linabelle Ruth R. Villarica, Antolin A. Oreta, Charisse Anne C. Hernandez, Walfredo “Arman” R. Dimaguila Jr., Roberto “Pinpin” T. Uy Jr., Ma. Nina Francesca P. Lacson, Maria Cristina C. Angeles, Ma. Georgina P. De Venecia, Eduardo R. Rama, John Tracy F. Cagas, Carlos Andes Loria, Nelson S. Legacion, Danilo “Danny” A. Domingo, Roy M. Gonzales, Maria Kristina Jihan B. Glepa, Juan Carlos “Arjo” C. Atayde, Caroline B. Agyao, MD., Esmael G. Mangudadatu, Bienvenido M. Abante, Jr., Ysabel Maria J. Zamora, Salvador A. Pleyto, Joel R. Chua, Joseph Kim C. Yu, Jeyzel Victoria C. Yu, Irene G. Labadlabad, Jan “Atty. JP” Padiernos, Ferdinand “B1” L. Beltran, Nathaniel M. Oducado, and Lordan G. Suan

AN ACT

FURTHER EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX AMNESTY, AMENDING FOR THE PURPOSE SECTIONS 4, 6, AND 8 OF 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:

1 **SECTION 1.** Section 4 of Republic Act No. 11213, as amended, is hereby further amended to
2 read as follows:

3 “SEC. 4. *Coverage.* – There is hereby authorized and granted a tax amnesty,
4 hereinafter called Estate Tax Amnesty, which shall cover the estate of decedents who
5 died on or before [May 31, 2022] **DECEMBER 31, 2024**, with or without assessments
6 duly issued therefor, whose estate taxes have remained unpaid or have accrued as of
7 [May 31, 2022] **DECEMBER 31, 2024**: *Provided, however,* That the Estate Tax
8 Amnesty hereby authorized and granted shall not cover instances enumerated under
9 Section 9 hereof.”

10
11 **SEC. 2.** Section 6 of the same Act, as amended, is hereby further amended to read as follows:

12 “SEC. 6. *Availment of the Estate Tax Amnesty; When and Where to File and*
13 *Pay.* – The executor or administrator of the estate, or if there is no executor or
14 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 agent bank, Revenue District Office through the Revenue
Collection Officer, or 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, 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 **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 provision of this Act is declared unconstitutional or
invalid, the other provisions not affected thereby shall remain in full force and effect.

SEC. 7. *Repealing Clause.* – All laws, 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 (15) days after its publication in the
Official Gazette or in two (2) newspapers of general circulation.

Approved,

FACT SHEET

House Bill No. 6614

(In Substitution of House Bills Numbered
609, 764, 1376, 1739, 2885, 3970, 5598, 6298, and 6312)
Approved by the Committee on November 26, 2025

AN ACT

FURTHER EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX AMNESTY, AMENDING FOR THE PURPOSE SECTIONS 4, 6, AND 8 OF REPUBLIC ACT NO. 11213, OTHERWISE KNOWN AS THE “TAX AMNESTY ACT”, AS AMENDED

Introduced by: Representatives Antonino B. Roman III, Junard “Ahong” Q. Chan, Ziaur-Rahman “Zia” Alonto Adiong, Ryan S. Recto, Jesus Manuel “Bong” C. Suntay, Monique Yazmin Maria Q. Lagdameo, Howard A. Guintu, Eric L. Olivarez, Miguel Luis R. Villafuerte, Vincenzo Renato Luigi R. Villafuerte, Tsuyoshi Anthony “Hori” G. Horibata, Terry L. Ridon, Miro S. Quimbo, Ernesto M. Dionisio, Jr., Rolando M. Valeriano, Atty. Jennifer “Karen” A. Lagbas, Julio A. Ledesma IV, Kristine Singson-Meehan, Bambi B. Emano, Gil “Kabarangay Jr” Acosta, Sergio C. Dagooc, Lani Mercado-Revilla, Bernadette S. Barbers, Noel “Bong” N. Rivera, Ramon C. Nolasco, Binky April M. Tupas, Eleandro Jesus F. Madrona, Linabelle Ruth R. Villarica, Antolin A. Oreta, Charisse Anne C. Hernandez, Walfredo “Arman” R. Dimaguila Jr., Roberto “Pinpin” T. Uy Jr., Ma. Nina Francesca P. Lacson, Maria Cristina C. Angeles, Ma. Georgina P. De Venecia, Eduardo R. Rama, John Tracy F. Cagas, Carlos Andes Loria, Nelson S. Legacion, Danilo “Danny” A. Domingo, Roy M. Gonzales, Maria Kristina Jihan B. Glepa, Juan Carlos “Arjo” C. Atayde, Caroline B. Agyao, MD., Esmael G. Mangudadatu, Bienvenido M. Abante, Jr., Ysabel Maria J. Zamora, Salvador A. Pleyto, Joel R. Chua, Joseph Kim C. Yu, Jeyzel Victoria C. Yu, Irene G. Labadlabad, Jan “Atty. JP” Padiernos, Ferdinand “B1” L. Beltran, Nathaniel M. Oducado, and Lordan G. Suan.

Committee Referral: **COMMITTEE ON WAYS AND MEANS**

Committee Chairperson: **REP. ATTY. MIRO S. QUIMBO**

OBJECTIVE:

- To provide taxpayers with an equitable opportunity to settle long-standing estate tax obligations
- To relieve heirs from accumulated penalties including those accrued during the COVID-19 pandemic
- To help unlock properties and expand the tax base

KEY PROVISIONS:

- Extends the coverage of the estate tax amnesty to the estates of persons who died on or before December 31, 2024;
- Extends the period for the availment of estate tax amnesty to December 31, 2028; and
- Provides minimum initial installment payments of at least twenty-five percent (25%) of the total amount due.

RELATED LAWS:

1. Republic Act No. 8424, otherwise known as the “National Internal Revenue Code of 1997,” as amended as amended by TRAIN Law;
2. Republic Act No.11213, otherwise known as the “Tax Amnesty Act”;
3. Republic Act No. 11569, entitled “An Act Extending the Estate Tax Amnesty and for Other Purposes, Amending Section 6 of Republic Act No. 11213, otherwise known as the “Tax Amnesty Act”; and
4. Republic Act No. 11956, entitled “An Act Further Amending Republic Act No. 11213, Otherwise Known as the “Tax Amnesty Act”, as amended by Republic Act No. 11569, by Extending the Period of Availment of the Estate Tax Amnesty Until June 14, 2025, and For Other Purposes.