



HOUSE OF REPRESENTATIVES

H. No. 6614

BY REPRESENTATIVES ROMAN, CHAN, ADIONG, RECTO, SUNTAY, LAGDAMEO (M.Y.M.), GUINTU, OLIVAREZ, VILLAFUERTE (M.L.), VILLAFUERTE (V.R.L.), HORIBATA, RIDON, DY (F.), MARCOS, QUIMBO, DIONISIO, VALERIANO, LAGBAS, LEDESMA, SINGSON-MEEHAN, EMANO, ACOSTA, DAGOOC, MERCADO-REVILLA, BARBERS, RIVERA, NOLASCO, TUPAS, MADRONA, VILLARICA, ORETA, HERNANDEZ (C.A.), DIMAGUILA, UY (R.), LACSON, ANGELES, DE VENECIA, RAMA, CAGAS, LORIA, LEGACION, DOMINGO, GONZALES (R.), GLEPA, ATAYDE, AGYAO, MANGUDADATU, ABANTE, ZAMORA (Y.M.), PLEYTO, CHUA, YU (J.K.), YU (J.V.), LABADLABAD, PADIERNOS, BELTRAN, ODUCCADO, SUAN, MONTES AND ROBES

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

1 of the Estate Tax Amnesty shall, within June 15, 2023 until [June 14, 2025]
2 **DECEMBER 31, 2028**, file, either electronically or manually, with any authorized
3 agent bank, Revenue District Office through Revenue Collection Officer, or
4 authorized tax software provider, a sworn Estate Tax Amnesty Return, in such forms
5 as may be prescribed in the Implementing Rules and Regulations. The payment of the
6 amnesty tax shall be made, either electronically or manually, at the time the Return is
7 filed with any authorized agent bank, Revenue District Office through the Revenue
8 Collection Officer, or authorized tax software provider: *Provided*, That the appropriate
9 Revenue District Officer shall issue and endorse an acceptance payment form, in such
10 form as may be prescribed in the Implementing Rules and Regulations of this Act for
11 the authorized agent bank, or in the absence thereof, the revenue collection agent or
12 authorized tax software provider concerned, to accept the tax amnesty payment:
13 *Provided, further*, That for the availment of the estate tax amnesty, the requirements
14 to be submitted to the Bureau of Internal Revenue (BIR) by the filers of the estate tax
15 amnesty shall be limited to the following:

16
17 "x x x."

18
19 **SEC. 3.** Section 8 of the same Act, as amended, is hereby further amended to read as follows:

20 "SEC 8. *Immunities and Privileges.* – Estates covered by the Estate Tax
21 Amnesty, which have fully complied with all the conditions set forth in this Act,
22 including the **COMPLETE** payment of the estate amnesty tax shall be immune from
23 the payment of all estate taxes, as well as any increments and additions thereto, arising
24 from the failure to pay any and all estate taxes for the period ending [May 31, 2022]
25 **DECEMBER 31, 2024** and prior years, and from all appurtenant civil, criminal, and
26 administrative cases and penalties under the National Internal Revenue Code of 1997,
27 as amended.

28
29 "x x x."

30
31 **SEC. 4. *Payment by Installment.*** – Payment by installment shall be allowed within two (2)
32 years from the statutory date for its payment without civil penalty and interest: *Provided*, That the
33 minimum initial payment shall be at least twenty-five percent (25%) of the total amount due.

34
35 **SEC. 5. *Implementing Rules and Regulations.*** – Within thirty (30) days from its effectivity,
36 the Secretary of Finance shall, in coordination with the Commissioner of Internal Revenue, issue the
37 necessary rules and regulations for the effective implementation of this Act. Failure to promulgate the
38 rules and regulations shall not prevent the implementation of this Act upon its effectivity.

39
40 **SEC. 6. *Separability Clause.*** – If any provision of this Act is declared unconstitutional or
41 invalid, the other provisions not affected thereby shall remain in full force and effect.

42
43 **SEC. 7. *Repealing Clause.*** – All laws, orders, rules and regulations which are inconsistent with
44 the provisions of this Act are hereby repealed or amended accordingly.

45
46 **SEC. 8. *Effectivity.*** – This Act shall take effect fifteen (15) days after its publication in the
47 *Official Gazette* or in two (2) newspapers of general circulation.

Approved,