

EIGHTEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
Second Regular Session )

SENATE

'21 MAY 18 A10 :45

S. No. 2208

(In Substitution of S.B. No. 2051, and taking into consideration H.B. No. 7068)

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Prepared by the Committee on Ways and Means with Senators Revilla and Cayetano as authors

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**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'**

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

1           **SECTION 1.** Section 6 of Republic Act No. 11213 is hereby amended to read as  
2 follows:

3                   *"Sec. 6. Availment of the Estate Tax Amnesty; When and Where to File*  
4 *and Pay.*-The executor or administrator of the estate, or if there is no executor  
5 or administrator appointed, the legal heirs, transferees or beneficiaries, who  
6 wish to avail of the Estate Tax Amnesty shall, within [two-(2) years from the  
7 effectivity of the Implementing Rules and Regulations of this Act] **JUNE 15,**  
8 **2021 UNTIL JUNE 14, 2023**, file with the Revenue District Office of the Bureau  
9 of Internal Revenue, which has jurisdiction over the last residence of the  
10 decedent, a sworn Estate Tax Amnesty Return, in such forms as may be  
11 prescribed in the Implementing Rules and Regulations. The payment of the  
12 amnesty tax shall be made at the time the Return is filed: *Provided*, That for  
13 nonresident decedents, the Estate Tax Amnesty Return shall be filed and the  
14 corresponding amnesty tax be paid at Revenue District Office No. 39, or any  
15 other Revenue District Office which shall be indicated in the Implementing  
16 Rules and Regulations:

17                   **"PROVIDED, FURTHER, THAT IF THE ESTATE INVOLVED HAS**  
18 **PROPERTIES WHICH ARE STILL IN THE NAME OF ANOTHER**

1           DECEDENT OR DONOR, THE PRESENT HOLDER, HEIRS, EXECUTORS  
2           OR ADMINISTRATORS THEREOF SHALL ONLY FILE ONE (1) ESTATE  
3           TAX AMNESTY RETURN AND PAY THE CORRESPONDING ESTATE  
4           AMNESTY TAX THEREON BASED ON THE TOTAL NET ESTATE AT THE  
5           TIME OF DEATH OF THE LAST DECEDENT COVERING ALL ACCRUED  
6           TAXES UNDER THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS  
7           AMENDED, ARISING FROM THE TRANSFER OF SUCH ESTATE FROM  
8           ALL PRIOR DECEDENTS OR DONORS THROUGH WHICH THE  
9           PROPERTY OR PROPERTIES COMPRISING THE ESTATE SHALL PASS:

10           *"Provided, Furthermore,* That the appropriate Revenue District Officer  
11           shall issue and endorse an acceptance payment form, in such form as may be  
12           prescribed in the Implementing Rules and Regulations of this Act for the  
13           authorized agent bank, or in the absence thereof, the revenue collection agent  
14           or municipal treasurer concerned, to accept the tax amnesty payment. [Proof  
15           of settlement of the estate, whether judicial or extrajudicial, shall likewise be  
16           attached to the said Return in order to verify the mode of transfer and the  
17           proper recipients:]

18           *"Provided, finally,* That the availment of the Estate Tax Amnesty and  
19           the issuance of the corresponding Acceptance Payment Form do not imply  
20           any admission of criminal, civil or administrative liability on the part of the  
21           availing estate."

22           **Sec. 2. *Implementing Rules and Regulations.*** - Within sixty (60) days from its  
23           effectivity, the Secretary of Finance shall, in coordination with the Commissioner of  
24           Internal Revenue, issue the necessary rules and regulations for the effective  
25           implementation of this Act.

26           **Sec. 3. *Repealing Clause.*** - All laws, orders, rules and regulations which are  
27           inconsistent with the provisions of this Act are hereby repealed or amended accordingly.

28           **Sec. 4. *Effectivity.*** - This Act shall take effect fifteen (15) days after its publication  
29           in the Official Gazette or in two (2) newspapers of general circulation.

*Approved,*