



**HOUSE OF REPRESENTATIVES**

H. No. 7068

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BY REPRESENTATIVES ROMUALDEZ (F.M.), ROMUALDEZ (Y.M.), PALMA, SALCEDA, GONZALES (A.), EBCAS, GO (M.), BASCUG, TEJADA, DELOSO-MONTALLA, DAGOOC, SUANSING (E.), DY (F.M.C.), SINGSON-MEEHAN, TAMBUNTING, ONG (J.), SAVELLANO, VIOLAGO, LACSON, GARIN (S.), CAOAGDAN, TAN (A.S.), PADUANO, SUANSING (H.), ROMERO, SUNTAY, NOLASCO, ESPINO, SALO, ESCUDERO, FORTUN, FARIÑAS (R.C.), VILLA, SALIMBANGON, FUENTEBELLA, DEFENSOR (L.), GARCIA (J.E.), HARESCO, CANAMA, PLAZA, PADIERNOS, PIMENTEL, JIMENEZ, COLLANTES, GATCHALIAN, GARCIA (P.J.), ARENAS, SACDALAN, CHIPECO, LAGON, NOGRALES (J.J.) AND VILLARICA, PER COMMITTEE REPORT NO. 455

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

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

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

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

14               ***Provided, further,*** That if the estate involved has properties which are still  
15          in the name of another decedent or donor, the present holder, heirs, executors or  
16          administrators thereof shall only file one (1) Estate Tax Amnesty Return and pay  
17          the corresponding estate amnesty tax thereon based on the total net estate at the  
18          time of death of the last decedent covering all accrued taxes under the National  
19          Internal Revenue Code of 1997, as amended, arising from the transfer of such  
20          estate from all prior decedents or donors through which the property or properties  
21          comprising the estate shall pass:

22               ***Provided, furthermore,*** That the appropriate Revenue District Officer shall  
23          issue and endorse an acceptance payment form, in such form as may be

1 prescribed in the Implementing Rules and Regulations of this Act for the  
2 authorized agent bank, or in the absence thereof, the revenue collection agent or  
3 municipal treasurer concerned, to accept the tax amnesty payment. Proof of  
4 settlement of the estate, whether judicial or extrajudicial, shall likewise be  
5 attached to said Return in order to verify the mode of transfer and the proper  
6 recipients:

7 "Provided, finally, That the availment of the Estate Tax Amnesty and the  
8 issuance of the corresponding Acceptance Payment Form do not imply any  
9 admission of criminal, civil or administrative liability on the part of the availing  
10 estate."

11 **SEC. 2. *Implementing Rules and Regulations.*** – Within sixty (60) days from  
12 the effectivity of this Act, the Secretary of Finance shall, in coordination with the  
13 Commissioner of Internal Revenue, issue the necessary rules and regulations for the  
14 effective implementation of this Act.

15 **SEC 3. *Repealing Clause.*** –All laws orders, rules and regulations which are  
16 inconsistent with the provisions this Act, are hereby repealed or amended accordingly.

17 **SEC. 4. *Effectivity.*** – This Act shall take effect fifteen (15) days after its  
18 publication in the *Official Gazette* or in a newspaper of general circulation.

19 Approved,