

**NINETEENTH CONGRESS OF THE  
REPUBLIC OF THE PHILIPPINES** )  
First Regular Session )

23 MAY -9 P5:43

**SENATE**  
S.B. No. 2170

RECEIVED BY: \_\_\_\_\_



---

**Introduced by Senators Juan Miguel F. Zubiri, Loren Legarda and Joel Villanueva**

---

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

**EXPLANATORY NOTE**

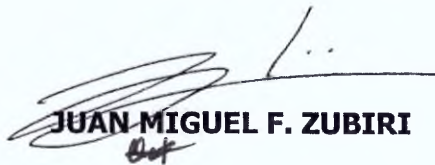
The period of availment of estate tax amnesty provided for by Republic Act No. 11569 is due to lapse on June 14, 2023. Due to the restrictions imposed during the COVID 19 pandemic, a number of property owners have yet to process the complex and tedious legal requirements necessary to avail of the amnesty. Families are likewise reeling from the financial hardship brought about by the effects of the pandemic, record-high inflation and economic uncertainties in the past months.

To be able to give our taxpayers adequate period to settle their estate tax obligations, this bill seeks to extend the period of availment for another two (2) years or until June 14, 2025. The measure proposes to cover the estate of decedents who died on or before December 31, 2021, with or without assessments duly issued, whose estate taxes have remained unpaid or have accrued, as of December 31, 2021.

According to data from the Bureau of Internal Revenue, a total of 133,860 taxpayers have availed of the amnesty from 2019 to present and a total of P7.4 billion in revenue have been collected, surpassing the original target of P6.28 billion.

Extending the Tax Amnesty Law for another two years will offer much-needed relief to our taxpayers, unlock the land market for productive use, and translate to additional revenues for the government.

In view of the foregoing, the passage of this bill is earnestly sought.



**JUAN MIGUEL F. ZUBIRI**



**LOREN LEGARDA**



**JOEL VILLANUEVA**

NINETEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
First Regular Session )

SENATE  
S.B. No. 2170



---

Introduced by Senators Juan Miguel F. Zubiri, Loren Legarda and Joel Villanueva

---

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

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

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

3 "SEC. 4. *Coverage.* – There is hereby authorized and granted a tax  
4 amnesty, hereinafter called Estate Tax Amnesty, which shall cover the  
5 estate of decedents who died on or before [December 31, 2017]  
6 **DECEMBER 31, 2021**, with or without assessments duly issued therefor,  
7 whose estate taxes have remained unpaid or have accrued as of [December  
8 31, 2017] **DECEMBER 31, 2021**: *Provided, however,* That the Estate Tax  
9 Amnesty hereby authorized and granted shall not cover instances  
10 enumerated under Section 9 hereof."

11 SEC. 2. Section 6 of Republic Act No. 11213, as amended, is hereby further  
12 amended to read as follows:

13 "SEC. 6. *Availment of the Estate Tax Amnesty; When and Where to*  
14 *File and Pay.* – The executor or administrator of the estate, or if there is no  
15 executor or administrator appointed, the legal heirs, transferees or  
16 beneficiaries, who wish to avail of the Estate Tax Amnesty shall, within  
17 [June 15, 2021] **JUNE 15, 2023** until [June 14, 2023] **JUNE 14, 2025**,  
18 file with the Revenue District Office of the Bureau of Internal Revenue,  
19 which has jurisdiction over the last residence of the decedent, a sworn  
20 Estate Tax Amnesty Return, in such forms as may be prescribed in the  
21 Implementing Rules and Regulations. The payment of the amnesty tax shall  
22 be made at the time the Return is filed: *Provided,* That for nonresident  
23 decedents, the Estate Tax Amnesty Return shall be filed and the

1 corresponding amnesty tax be paid at Revenue District No. 39, or any other  
2 Revenue District Office which shall be indicated in the Implementing Rules  
3 and Regulations:

4 xxx''

5 SEC. 3. Within thirty (30) days from the effectivity of this Act, the Secretary of  
6 Finance shall, in coordination with the Commissioner of Internal Revenue, promulgate  
7 the necessary rules and regulations for its effective implementation.

8 SEC. 4. If any provision of this Act is held invalid or unconstitutional, the other  
9 provisions not affected thereby shall remain in full force and effect.

10 SEC. 5. All laws, presidential decrees, executive orders, rules and regulations and  
11 other issuances or parts thereof which are inconsistent with the provisions of this Act  
12 are hereby repealed, amended or modified accordingly.

13 SEC. 6. This Act shall take effect fifteen (15) days after its publication in the  
14 *Official Gazette* or in at least two (2) newspapers of general circulation in the  
15 Philippines.

*Approved,*