



HOUSE OF REPRESENTATIVES

H. No. 7909

BY REPRESENTATIVES ROMUALDEZ (F.M.), DALIPE, MARCOS, ROMUALDEZ (Y.M.), ACIDRE, SALCEDA, VERGARA, LEE, RODRIGUEZ (R.), SUANSING (M.A.), YAP (ERIC), HARESCO, TY, LAGON (S.), DIONISIO, PUMAREN, CRUZ (A.), BARONDA, VERZOSA, ACHARON, CUA, CAGAS, CAJAYON-UY, DAGOOC, LUISTRO, VARGAS-ALFONSO, KHO (R.), ROBES, BASCUG, LOYOLA, TARRIELA, AQUINO-MAGSAYSAY, ORDANES, ZAMORA (M.C.), BERNOS, SUANSING (H.), MARIÑO, COLADA, SALIMBANGON, FUENTEBELLA, SINGSON-MEEHAN, NOLASCO, GARIN, NOEL, GORRICETA, ALVAREZ (M.), TAN (S.J.), DELOS SANTOS, CALDERON, TEVES (J.), PADUANO, PADIERNOS, PALMA, LACSON-NOEL, RECTO, TAMBUNTING, CUARESMA, RIVERA, SALO, SUAN, MENDOZA, YU (D.G.), YU (J.V.) AND MARAÑON, PER COMMITTEE REPORT NO. 498

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 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 estate of
5 decedents who died on or before [December 31, 2017] **DECEMBER 31, 2021,**

1 with or without assessments duly issued therefor, whose estate taxes have
2 remained unpaid or have accrued as of [December 31, 2017] **DECEMBER 31,**
3 **2021: Provided, however,** That the Estate Tax Amnesty hereby authorized and
4 granted shall not cover instances enumerated under Section 9 hereof.”

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

7 “SEC. 6. *Availment of the Estate Tax Amnesty; When and Where to File*
8 *and Pay.* – The executor or administrator of the estate, or if there is no executor
9 or administrator appointed, the legal heirs, transferees or beneficiaries, who wish
10 to avail of the Estate Tax Amnesty shall, within [June 15, 2021] **JUNE 15, 2023**
11 until [June 14, 2023] **JUNE 14, 2025,** file with the Revenue District Office of the
12 Bureau of Internal Revenue, which has jurisdiction over the last residence of the
13 decedent, a sworn Estate Tax Amnesty Return, in such forms as may be prescribed
14 in the Implementing Rules and Regulations. The payment of the amnesty tax shall
15 be made at the time the Return is filed: *Provided,* That for nonresident decedents,
16 the Estate Tax Amnesty Return shall be filed and the corresponding amnesty tax
17 be paid at Revenue District Office No. 39, or any other Revenue District Office
18 which shall be indicated in the Implementing Rules and Regulations:

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20 SEC. 3. Within sixty (60) days from the effectivity of this Act, the Secretary of Finance
21 shall, in coordination with the Commissioner of Internal Revenue, promulgate the necessary
22 rules and regulations for its effective implementation.

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

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

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

Approved,