



S E N A T E \*

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, CAYETANO, VILLANUEVA, ZUBIRI,  
GORDON AND GATCHALIAN 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  
2 hereby amended to read as follows:

3                   “SEC. 6. *Availment of the Estate Tax*

4                   *Amnesty; When and Where to File and Pay.* –

5           The executor or administrator of the estate, or

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

1 indicated in the Implementing Rules and  
2 Regulations:

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

16 *“Provided, finally,* That the availment of  
17 the Estate Tax Amnesty and the issuance of  
18 the corresponding Acceptance Payment Form  
19 do not imply any admission of criminal, civil or

1 administrative liability on the part of the  
2 availing estate.”

3 SEC. 2. *Implementing Rules and Regulations.* –  
4 Within sixty (60) days from its effectivity, the Secretary of  
5 Finance shall, in coordination with the Commissioner of  
6 Internal Revenue, issue the necessary rules and  
7 regulations for the effective implementation of this Act.

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

11 SEC. 4. *Effectivity.* – This Act shall take effect fifteen  
12 (15) days after its publication in the *Official Gazette* or in  
13 two (2) newspapers of general circulation.

Approved,