

Coverage

The Estate Tax Amnesty shall cover the estate of decedent/s who died on or before December 31, 2017, with or without assessments duly issued therefor, whose Estate Tax/es have remained unpaid or have accrued as of December 31, 2017.

Exceptions

The Estate Tax Amnesty shall not extend to the following:

1. Delinquent Estate Tax liabilities which have become final and executory and those covered by Tax Amnesty on Delinquencies; and
2. Properties involved in cases pending in appropriate courts:
 - a. Falling under the jurisdiction of the Presidential Commission of Good Government;
 - b. Involving unexplained or unlawfully acquired wealth under R.A. No. 3019, otherwise known as the Anti-Graft and Corrupt Practices Act, and R.A. No. 7080 or an Act Defining and Penalizing the Crime of Plunder;
 - c. Involving violations of R.A. No. 9160, otherwise known as the Anti-Money Laundering Act, as amended;
 - d. Involving tax evasion and other criminal offenses under Chapter II of Title X of the National Internal Revenue Code (NIRC) of 1997, as amended; and
 - e. Involving felonies of frauds, illegal exactions and transactions and malversation of public funds and property under Chapters III and IV of Title VII of the Revised Penal Code.

Tax Rate and Basis

An Estate Tax Amnesty rate of **six percent (6%)** shall be imposed on each decedent's **total net taxable estate** at the time of death without penalties at every stage of transfer of property. Provided, that the **minimum Estate Amnesty Tax** for the transfer of the estate of each decedent shall be **Five Thousand Pesos (P5,000.00)**.

Composition of the Gross Estate

The Gross Estate of a decedent, as classified below, shall be comprised of the following properties and interest therein at the time of his/her death, and such lifetime transfers includible in the Gross Estate as enumerated under the Tax Code:

Classification	Composition
Residents and Citizens	All properties, real and personal, tangible and intangible, wherever situated
Non-resident Aliens	Only real and personal properties situated in the Philippines

Deductions from Gross Estate

For purposes of determining the Net Estate, the Gross Estate may be reduced by the deductions allowed by the Estate Tax Law applicable at the time of death of the decedent (refer to Annex A of RR No. 6-2019).

Time and Place of Filing and Payment

The Estate Tax Amnesty Return (BIR Form No. 2118-EA), together with complete documentary requirements, shall be filed by the executor or administrator, legal heirs, transferees or beneficiaries **within two (2) years** from the effectivity of the RR No. 6-2019. Said tax return (ETAR) and other documentary requirements shall be filed in the following BIR offices:

Classification	Place of Filing
Resident decedent	Revenue District Office (RDO) having jurisdiction over the last residence of the decedent
Non-resident decedent with executor or administrator in the Philippines	RDO where such executor/administrator is registered or if not yet registered, at the executor/administrator's legal residence
Non-resident decedent with no executor or administrator in the Philippines	RDO No. 39 - South Quezon City

Estate Tax Amnesty for Undeclared Properties

In case the estate has properties which were not declared in the previously filed return, the legal heirs/executors/administrators can file an ETAR or an amended ETAR, whichever is applicable, and pay the Estate Amnesty Tax (as stated in Sec. 5 of RR No. 6-2019), without penalties, based on the net taxable value of the Net Undeclared Estate (as defined in Sec. 4 (c) of the RR) within two (2) years from the effectivity of the Regulations (where only the share of the surviving spouse on the undeclared conjugal properties, if any, may be deducted from the undeclared estate).

After the lapse of the two-year period from the effectivity of the Regulations, undeclared properties shall be subject to the applicable Estate Tax rate prevailing at the time of death, including interest and penalties due thereon.

Estate with Properties Subject of Taxable Donation/Sale

Properties included in the Estate Tax Amnesty availment which are likewise subject of taxable donation/sale shall be assessed of the corresponding donor's/capital gains/or other applicable taxes at the time of donation/sale including penalties, if applicable.



Procedures in the Availment of Estate Tax Amnesty

- STEP 1** Accomplish the Estate Tax Amnesty Return (ETAR) and submit, together with the complete documentary requirements (*see list at the back*), to the concerned RDO for computation of Estate Tax Amnesty due and endorsement of Acceptance Payment Form (APF).
- STEP 2** Present the RDO-endorsed APF to Authorized Agent Banks (AABs) or Revenue Collection Officers (RCOs), whichever is applicable, and pay the amnesty amount.
- STEP 3** Submit the validated APF and proof of payment to the concerned RDO, which shall not be beyond the two (2) year availment period.
- STEP 4** Receive Certificate of Availment and Electronic Certificate Authorizing Registration (eCAR) from the RDO.

Issuance of Certificate of Availment

The Certificate of Availment of the Estate Tax Amnesty shall be issued by the concerned RDO **within fifteen (15) calendar days** from receipt of the following:

- Application for Estate Tax Amnesty Return (ETAR);
- Duly Validated Acceptance Payment Form (APF); and
- Complete Documentary Requirements (*see list at the back*)

Issuance of Electronic Certificate Authorizing Registration (eCAR)

One (1) eCAR shall be issued per real property, including the improvements thereon, if any, covered by Title or Tax Declaration for untitled property. For personal properties included in the estate, a separate eCAR shall be issued.



Immunities and Privileges of Availing Estate Tax Amnesty

Estates covered by Estate Tax Amnesty, which have fully complied with all the conditions set forth in RR No. 6-2019, including the payment of Estate Tax Amnesty, shall be immune from the payment of all Estate Taxes as well as any increments and additions thereto, arising from the failure to pay any and all Estate Taxes for taxable year 2017 and prior years, and from all appurtenant civil, criminal and administrative cases, and penalties under the 1997 Tax Code, as amended.

The availment of the Estate Tax Amnesty and the issuance of the corresponding Acceptance Payment Form do not imply any admission of criminal, civil or administrative liability on the part of the availing estate.

Mandatory Requirements

(Original copy and two [2] photocopies of each document)

1. Certified true copy of the Death Certificate;
2. Taxpayer Identification Number (TIN) of decedent and heir/s;
3. Estate Tax Amnesty Return (ETAR);
4. Estate Tax Acceptance Payment Form (APF) and Revenue Official Receipt (ROR), if paid to RCO;
5. Affidavit of Self Adjudication or Deed of Extra-Judicial Settlement (EJS) of the estate of the decedent; or Court decision/judgment if the estate has been settled judicially or if there is a last will and testament;
6. Certification of the Barangay Captain on the last residence of the decedent and claimed Family Home, if any;
7. For "Claims Against the Estate" arising from Contract of Loan, Notarized Promissory Note, if applicable;
8. Proof of the claimed "Property Previously Taxed", if any;
9. Proof of the claimed "Transfer for Public Use", if any;
10. At least one (1) valid government ID of the executor/administrator of the estate, or if there is no executor or administrator appointed, the heirs, transferees, beneficiaries or authorized representative;

FOR REAL PROPERTY/IES, IF ANY: *[Original copy and two (2) photocopies of each document]*

11. Certified true copy/ies of the Transfer/Original/Condominium Certificate/s of Title of real property/ies;
12. Certified true copy of the Tax Declaration of real property/ies, including the improvements at the time of death or the succeeding available Tax Declaration issued nearest to the time of death of the decedent, if none is available at the time of death;

13. Where declared property/ies has/have no improvement, Certificate of No Improvement issued by the Assessor's Office at the time of death of the decedent;

FOR PERSONAL PROPERTY/IES, IF ANY: *[Original copy and two (2) photocopies of each document];*

14. Certificate of Deposit/Investment/Indebtedness owned by the decedent alone, or decedent and the surviving spouse, or decedent jointly with others;
15. Certificate of Registration of vehicle/s and other proofs showing the correct value of the same;
16. Certificate of stocks and proof of valuation of shares of stock at the time of death:
 - a. For shares of stock listed/traded – The price at the time of death or the arithmetic mean between the highest and lowest quotation at a date nearest the date of death, if none is available on the date of death itself;
 - b. For shares of stock not listed/not traded – The book value for common shares and par value for preferred shares as shown in the audited financial statement of the issuing corporation nearest to the date of death of the decedent with computation of the book value per share;
 - c. For proprietary shares – Bid price on the date of death or nearest to the date of death, if none is available on the date of death itself, as published in a newspaper of general circulation; and
17. Proof of valuation of other types of personal property.

OTHER REQUIREMENTS, IF APPLICABLE: *[Original copy and two (2) photocopies of each document]*

- a. Duly Notarized Original Special Power of Attorney if the person transacting/processing the transfer is the authorized representative, and/or Sworn Statement if one of the heirs is designated as executor/administrator
- b. Certification from the Philippine Consulate or applicable document, if document is executed abroad
- c. Location Plan/Vicinity Map, if zonal value cannot be readily determined from the documents submitted



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**SERBISYONG TAPAT,
BUWIS NA SAPAT.**

Scan the QR code to view
the PDF file of flyer or access
[www.bir.gov.ph/index.php/
tax-amnesty-act.html](http://www.bir.gov.ph/index.php/tax-amnesty-act.html)
for more information.



For more inquiries/clarifications, e-mail us at taxamnesty@bir.gov.ph.



REPUBLIC OF THE PHILIPPINES
BUREAU of INTERNAL REVENUE

Revenue Regulations No. 6-2019 Estate Tax Amnesty

(PER REPUBLIC ACT NO. 11213)