

**BDB Law**

DU-BALADAD AND ASSOCIATES

# ADVISORY

SERIES OF 2026

Clarifications on the Filing  
and Payment under the  
Estate Tax Amnesty

**Clarifications on the Filing and Payment under the  
Estate Tax Amnesty**

**I. Submission of Proof of Estate Settlement**

- ☑ There is **no deadline** to submit proof of settlement of estate. Non-submission on or before the June 16, 2025 deadline for availing the Estate Tax Amnesty does not invalidate the application.
- ☑ However, it is necessary for the processing and issuance of the eCAR.

**II. Treatment of Undeclared Estate Properties**

- ☑ In cases where additional estate properties are discovered after the filing of the Estate Tax Amnesty Return, properties not included in the original return are not covered by the Estate Tax Amnesty and shall be **taxed under the applicable estate tax laws in effect at the time of the decedent's death.**

**III. Installment Payment Arrangements**

- ☑ Installment payment may be allowed, subject to **prior approval of the concerned RDO.**
- ☑ Payment may be made within two years from the statutory date of payment, without civil penalties and interest, **provided that the first installment was paid on or before June 16, 2025.**
- ☑ Failure to pay any installment on time will result in the **forfeiture of the amnesty availment.** The estate will then be subject to the applicable estate tax laws **at the time of the decedent's death, including corresponding delinquency penalties.**

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