

ADVISORY ON ESTATE TAX AMNESTY PROGRAM

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BIR REVENUE REGULATIONS NO. 10-2023 Amending Certain Provisions of Revenue Regulations No. 6-2019, as amended, to Implement the Extension on the Period of Availment of the Estate Tax Amnesty	3

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Amending Certain Provisions of Revenue Regulations No. 6-2019, as amended, to Implement the Extension on the Period of Availment of the Estate Tax Amnesty

Coverage

The amnesty shall cover the estate of decedents who died on or before **May 31, 2022**, with or without assessments, whose **estate taxes have remained unpaid or have accrued as of May 31, 2022**.

Period of Availment

The Estate Tax Amnesty Return (ETAR) shall be filed and paid, either electronically or manually, within **June 15, 2023 until June 14, 2025**.

Documentary Requirements

The following documents shall be submitted together with the duly accomplished and sworn ETAR and the Acceptance Payment Form (APF):

Mandatory Requirements	<ol style="list-style-type: none">1. CTC of the Death Certificate or, if not available, the Certificate of No Record of Death from the PSA and any valid secondary evidence including but not limited to those issued by any government agency/office to establish the fact of death of the decedent;2. TIN of the decedent and the heirs;3. Notarized promissory note for claims arising from contract of loan, if applicable;4. Proof of claimed "Property Previously Taxed," if any;5. Proof of claimed "Transfer for Public Use," if any; and6. At least one (1) government-issued ID of the executor/administrator or, if there is no executor or administrator, the heirs, transferees, beneficiaries, or authorized representative.
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For Real Properties, if any	<ol style="list-style-type: none"> 1. CTC of the transfer/original certificates of title of real properties; 2. CTC of the tax declaration of the real properties, if untitled, 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; and 3. Certificate of No Improvement issued by the assessor's office at the time of the death of the decedent, if applicable.
For Personal Properties, if any	<ol style="list-style-type: none"> 1. Certificate of Deposit/Investment/Indebtedness owned by the decedent alone or decedent and the surviving spouse, or decedent jointly with the other; 2. Certificate of Registration of vehicle/s and other proof showing the correct value of the same; 3. Certificate of Stocks; 4. Proof of valuation of shares of stock at the time of death; or 5. Proof of valuation of other types of personal property.
Other requirements, if applicable	<ol style="list-style-type: none"> 1. Duly notarized original SPA, if the person transacting/processing the transfer is the authorized representative of one of the heirs, designated as executor/administrator; 2. Certification from the Philippine Consulate or Apostille, if the document is executed abroad; or 3. Location plan/vicinity map, if the zonal value is not readily available.

In the absence of the abovementioned documents, the Commissioner may request for alternative documents, as may be deemed appropriate.

Installment Payment and After Payment Requirements

Installment payment shall be allowed **within two (2) years** from the statutory date of its payment without civil penalty and interest.

After payment, the duly accomplished and sworn ETAR and APF with proof of payment, together with the complete documentary requirements, shall be submitted to the concerned RDO in triplicate copies.

Failure to submit the same **until June 15, 2025** is tantamount to non-availment of the Estate Tax Amnesty and any payment made may be applied against the total regular estate tax.

Immunities and Privileges

Covered estates that have fully complied with all the conditions of the availment of the 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 the period ending May 31, 2022 and prior years**, and from all ancillary civil, criminal, and administrative cases and penalties under the 1997 Tax Code, as amended.

Source:

BIR Revenue Regulations No. 10-2023