



Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City, Metro Manila



**NINETEENTH CONGRESS  
FIRST REGULAR SESSION**

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**COMMITTEE REPORT NO. 498**

Submitted by the Committee on Ways and Means on May 2 2023

Re : House Bill No. 7909

Recommending its approval in substitution of House Bill No. 7409

Sponsors: Representatives Joey Sarte Salceda, Rosanna "Ria" V. Vergara,  
and Jude A. Acidre

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Mr. Speaker:

The Committee on Ways and Means to which was referred House Bill No. 7409 introduced by Representatives Ferdinand Martin G. Romualdez, Manuel Jose "Mannix" M. Dalipe, Ferdinand Alexander A. Marcos, Yedda Marie K. Romualdez, and Jude A. Acidre, entitled:

**"AN ACT EXTENDING THE 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"**

has considered the same and recommends that the attached House Bill No. 7909, entitled:

**"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 approved in substitution of House Bill No. 7409 ,with Representatives Ferdinand Martin G. Romualdez, Manuel Jose "Mannix" M. Dalipe, Ferdinand Alexander A. Marcos, Yedda Marie K. Romualdez, Jude A. Acidre, Joey Sarte Salceda, Rosanna "Ria" V. Vergara, Wilbert T. Lee, Rufus B. Rodriguez, Mikaela Angela B. Suansing, Eric Go Yap, Teodorico T. Haresco, Jr., Allan U. Ty, Sonny "SL" L. Lagon, Ernesto M. Dionisio, Jr., Franz S. Pumaren, Ambrosio C. Cruz, Jr. Julianne "Jam" Baronda, Samuel

S. Verzosa, Jr., Loreto B. Acharon, Midy N. Cua, John Tracy F. Cagas, Mary Mitzi L. Cajayon-Uy, Sergio C. Dagooc, Gerville "Jinky Bitrics" R. Luistro, Baby Aline Vargas-Alfonso, Ricardo T. Kho, Florida "Rida" P. Robes, Alfelito "Alfel" M. Bascug, Roy M. Loyola, Leody F. Tarriela, Milagros Aquino-Magsaysay, Rodolfo "Ompong" M. Ordanes, Maria Carmen S. Zamora, Ching B. Bernos, Horacio P. Suansing, Jr., Mario Vittorio "Marvey" A. Mariño, Lex Anthony Cris A. Colada, Janice Z. Salimbangon, Arnie B. Fuentebella, Kristine Singson-Meehan, Ramon C. Nolasco, Jr., Janette L. Garin, Florencio Gabriel "Bem" G. Noel, Michael B. Gorriceta, Mercedes K. Alvarez, Stephen James T. Tan, Alfred C. Delos Santos, Peter John D. Calderon, Jose "Bong" J. Teves, Jr. Joseph Stephen "Caraps" S. Paduano, Jose Gay G. Padiernos, Wilter Yap Palma, Josephine Veronique "Jaye" R. Lacson-Noel, Ralph G. Recto, Gus S. Tambunting, and Luisa Lloren Cuaresma as authors.

Respectfully submitted



**JOEY SARTE SALCEDA**

*Chairperson*

Committee on Ways and Means

**THE HONORABLE SPEAKER  
HOUSE OF REPRESENTATIVES  
QUEZON CITY**

Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City, Metro Manila

**NINETEENTH CONGRESS**  
**First Regular Session**

**HOUSE BILL NO. 7909**  
(in substitution of House Bill No. 7409)

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Introduced by Representatives Ferdinand Martin G. Romualdez, Manuel Jose “Mannix” M. Dalipe, Ferdinand Alexander A. Marcos, Yedda Marie K. Romualdez, Jude A. Acidre, Joey Sarte Salceda, Rosanna “Ria” V. Vergara, Wilbert T. Lee, Rufus B. Rodriguez, Mikaela Angela B. Suansing, Eric Go Yap, Teodorico T. Haresco, Jr., Allan U. Ty, Sonny “SL” L. Lagon, Ernesto M. Dionisio, Jr., Franz S. Pumaren, Ambrosio C. Cruz, Jr. Julianne “Jam” Baronda, Samuel S. Verzosa, Jr., Loreto B. Acharon, Midy N. Cua, John Tracy F. Cagas, Mary Mitzi L. Cajayon-Uy, Sergio C. Dagooc, Gerville “Jinky Bitrics” R. Luistro, Baby Aline Vargas-Alfonso, Ricardo T. Kho, Florida “Rida” P. Robes, Alfelito “Alfel” M. Bascug, Roy M. Loyola, Leody F. Tarriela, Milagros Aquino-Magsaysay, Rodolfo “Ompong” M. Ordanes, Maria Carmen S. Zamora, Ching B. Bernos, Horacio P. Suansing, Jr., Mario Vittorio “Marvey” A. Mariño, Lex Anthony Cris A. Colada, Janice Z. Salimbangon, Arnie B. Fuentebella, Kristine Singson-Meehan, Ramon C. Nolasco, Jr., Janette L. Garin, Florencio Gabriel “Bem” G. Noel, Michael B. Gorriceta, Mercedes K. Alvarez, Stephen James T. Tan, Alfred C. Delos Santos, Peter John D. Calderon, Jose “Bong” J. Teves, Jr. Joseph Stephen “Caraps” S. Paduano, Jose Gay G. Padiernos, Wilter Yap Palma, Josephine Veronique “Jaye” R. Lacson-Noel, Ralph G. Recto, Gus S. Tambunting, and Luisa Lloren Cuaresma

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**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 the 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:

19 xxx”

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.

30 *Approved,*

# House of Representatives

## Committee Affairs Department

### FACT SHEET

#### House Bill No. 7909

(In Substitution of House Bill No. 7409)

Approved by the Committee on 25 April 2023

### **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”**

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*Introduced by: REPRESENTATIVES FERDINAND MARTIN G. ROMUALDEZ, MANUEL JOSE “MANNIX” M. DALIPE, FERDINAND ALEXANDER A. MARCOS, YEDDA MARIE K. ROMUALDEZ, JUDE A. ACIDRE, JOEY SARTE SALCEDA, ROSANNA “RIA” V. VERGARA, WILBERT T. LEE, RUFUS B. RODRIGUEZ, MIKAELA ANGELA B. SUANSING, ERIC GO YAP, TEODORICO T. HARESCO, JR., ALLAN U. TY, SONNY “SL” L. LAGON, ERNESTO M. DIONISIO, JR., FRANZ S. PUMAREN, AMBROSIO C. CRUZ, JR. JULIENNE “JAM” BARONDA, SAMUEL S. VERZOSA, JR., LORETO B. ACHARON, MIDY N. CUA, JOHN TRACY F. CAGAS, MARY MITZI L. CAJAYON-UY, SERGIO C. DAGOOC, GERVILLE “JINKY BITRICS” R. LUISTRO, BABY ALINE VARGAS-ALFONSO, RICARDO T. KHO, FLORIDA “RIDA” P. ROBES, ALFELITO “ALFEL” M. BASCUG, ROY M. LOYOLA, LEODY F. TARRIELA, MILAGROS AQUINO-MAGSAYSAY, RODOLFO “OMPONG” M. ORDANES, MARIA CARMEN S. ZAMORA, CHING B. BERNOS, HORACIO P. SUANSING, JR., MARIO VITTORIO “MARVEY” A. MARIÑO, LEX ANTHONY CRIS A. COLADA, JANICE Z. SALIMBANGON, ARNIE B. FUENTEBELLA, KRISTINE SINGSON-MEEHAN, RAMON C. NOLASCO, JR., JANETTE L. GARIN, FLORENCIO GABRIEL “BEM” G. NOEL, MICHAEL B. GORRICETA, MERCEDES K. ALVAREZ, STEPHEN JAMES T. TAN, ALFRED C. DELOS SANTOS, PETER JOHN D. CALDERON, JOSE “BONG” J. TEVES, JR. JOSEPH STEPHEN “CARAPS” S. PADUANO, JOSE GAY G. PADIERNOS, WILTER YAP PALMA, JOSEPHINE “JAYE” VERONIQUE R. LACSON-NOEL, RALPH G. RECTO, AND GUS S. TAMBUNTING*

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*Committee Referral: COMMITTEE ON WAYS AND MEANS*

*Committee Chairperson: REP. JOEY SARTE SALCEDA*

#### **OBJECTIVE:**

- To extend the coverage and period of availment of estate tax amnesty

**KEY PROVISIONS:**

- Extends the coverage of availment of estate tax amnesty from those who died on or before December 31, 2017, to December 31, 2021, amending Section 4 of Republic Act No. 11213, as amended; and
- Extends the period of availment of estate tax amnesty by two (2) years, by postponing the deadline of application from June 14, 2023, to June 14, 2025, amending Section 6 of Republic Act No. 11213, as amended.

**RELATED LAWS:**

1. Republic Act No. 8424, otherwise known as the “National Internal Revenue Code of 1997,” as amended as amended by TRAIN Law;
2. Republic Act No.11213, otherwise known as the “Tax Amnesty Act;” and
3. Republic Act No. 11569, entitled “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”