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 in the Gross Estate as enumerated under the Tax Code:

<table>
<thead>
<tr>
<th>Classification</th>
<th>Composition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residents and Citizens</td>
<td>All properties, real and personal, tangible and intangible, wherever situated</td>
</tr>
<tr>
<td>Non-resident Aliens</td>
<td>Only real and personal properties situated in the Philippines</td>
</tr>
</tbody>
</table>

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:

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

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

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)

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Issuance of Certificate of Availment

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.
Revenue Regulations No. 6-2019
Estate Tax Amnesty
(PER REPUBLIC ACT NO. 11213)

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