REVENUE MEMORANDUM CIRCULAR NO. 103-2019 issued on October 4, 2019 prescribes the revised Estate Tax Amnesty Return (ETAR) – July 2019 Version which is also available in downloadable interactive form thru the BIR Website (www.bir.gov.ph), and clarifies the treatment of items of deductions from the gross estate of the decedent if no Estate Tax Return has been previously filed. This is in consonance with the provisions of Revenue Regulations (RR) No. 2-2003 regarding the special deductions, namely: Family Home, Standard Deduction and Medical Expense, which should not be included among the deductions from the gross estate in computing the share of surviving spouse.

The revised Certificate of Availment - Version 2 shall be issued by the concerned Revenue District Offices reflecting the following note:

“In case there are properties covered under Section 3 of RR No. 6-2019 which are included in the application for Estate Tax Amnesty, the application pertaining to such properties shall be considered null and void.”

The allowable deductions from the gross estate of Non-Resident Aliens under Letter B of Annex “A” of RR No. 6-2019 shall reflect the following revised statement:

“Starting from July 1, 1939, deductions enumerated hereunder shall only be allowed if the executor, administrator, or anyone of the heirs, as the case may be, includes in the return required to be filed, the value at the time of death of that part of the gross estate, of the non-resident alien, situated in the Philippines.”