REVENUE MEMORANDUM ORDER NO. 33-2019 issued on June 27, 2019 prescribes the policies guidelines and procedures in the processing and monitoring of Estate Tax Amnesty availment pursuant to Republic Act No. 11213 (Tax Amnesty Act) as implemented by Revenue Regulations (RR) No. 6-2019, and issuance of corresponding Electronic Certificates Authorizing Registration (eCARs).

The Revenue District Offices (RDOs) shall process the applications for availment of Estate Tax Amnesty starting from the effectivity of RR No. 6-2019 filed by the executor or administrator, legal heirs, transferees or beneficiaries (or filer) covering the estate of decedent/s who died on or before December 31, 2017, whose estate tax/es have remained unpaid or have accrued as of the said date, with or without assessments duly issued therefor.

The RDO shall verify the completeness and correctness of the documentary requirements as enumerated in the Estate Tax Amnesty Return (ETAR) (BIR Form No. 2118-EA), and ensure that all fields of the said return are completely and accurately filled-up. In case there are items which are not applicable to the taxpayer, the words “Not Applicable” or “N.A.” shall be indicated on the space provided. The issuance of Electronic Letter of Authority or Tax Verification Notice in the processing of Estate Tax Amnesty shall not be required.

The RDO shall review the One-Time Transactions-Computation Sheet (ONETT-OCS), and endorse the Acceptance Payment Form (APF) (BIR Form No. 0621-EA) to the Authorized Agent Bank (AAB) or authorized Revenue Collection Officer (RCO) for payment.

The Revenue District Officer shall sign the APF, Certificate of Availment (CA) and the eCAR. However, in the absence of the RDO, the Assistant Revenue District Officer (ARDO) may sign the APF, CA, and eCAR on behalf of the RDO.

The CA of the Estate Tax Amnesty and the eCAR shall be issued within fifteen (15) calendar days from the receipt of validated APF and proof of payment. One (1) eCAR shall be issued per real property including the improvements thereon, if any, covered by a Title or Tax Declaration, for untitled property. For personal properties included in the estate, a separate eCAR shall be issued.

The Revenue Officer from the ONETT Team shall prepare the monthly report on Availment of Estate Tax Amnesty, ETARs, CA and eCAR.

The Systems Development Division (SDD) shall develop and deploy the Data Entry Module (DEM) for use of the Document Processing Division (DPD) to capture data of received ETARs within ten (10) days from the effectivity of this Order.

The RDO shall transmit to the concerned DPD the original copy of ETAR for encoding to the DEM.

The reportorial requirements by the RDOs, Regional Offices, Assessment Service (AS) and Steering Committee (constituted per RSO No. 1418-2018) are specified in the Order.

The AS shall be the repository office of all data related to Estate Tax Amnesty. Any other report that may be requested after the six (6) months reportorial period shall be prepared and submitted by the AS.

Concerned personnel who have been found remiss in their responsibilities in ensuring compliance with the policies and procedures prescribed in the Order shall be imposed with the applicable administrative sanctions as provided for under the existing Bureau of Internal Revenue Code of Conduct and Civil Service Rules.