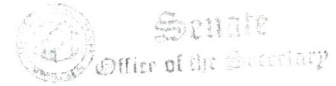


TWENTIETH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
*First Regular Session* )



26 FEB 23 P 3 :02

**SENATE**  
**S.B. No. 1889**

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**Introduced by Senator Panfilo M. Lacson**

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**AN ACT GRANTING AMNESTY IN THE PAYMENT OF ESTATE TAX**

EXPLANATORY NOTE

Republic Act No. 11213 introduced an estate tax amnesty mechanism that successfully encouraged voluntary compliance and generated additional revenues for the government. The said law was first extended by Republic Act No. 11569, which moved the period of availment until 24 June 2023. It was further extended by Republic Act No. 11956, with the period of availment extended until 14 June 2025. These extensions manifested legislative intent to broaden participation and allow additional time for compliance.

Even with the lapse of RA 11569, the State continues to recognize the continuing need to facilitate estate tax settlement. However, rather than perpetually extending an amnesty which operative period has already concluded, the proposed bill adopts a more definitive and prospective approach by establishing a renewed and comprehensive estate tax amnesty framework with clearly defined coverage, duration, and safeguards.

The proposed bill, therefore, seeks to enact a broader and more pragmatic Estate Tax Amnesty framework. It authorizes a one-time opportunity for estates of decedents who died on or before a specified date to settle outstanding estate tax liabilities at a uniform rate of six percent (6%), subject to simplified documentary and procedural requirements. The measure is designed to convert dormant or unrealized tax exposure into immediate fiscal inflow, enhance administrative efficiency, and allow the Bureau of Internal Revenue to redirect enforcement resources toward current compliance efforts.

A central feature of this proposed measure is clarification of the limited legal effect of availment. Payment under the amnesty program operates solely to settle estate tax liability. It does not constitute a determination of ownership, validate defective titles, legitimize unlawful acquisition, or extinguish liabilities arising under laws not expressly covered by the amnesty. Proper parties and the Government retain full authority to pursue forfeiture, recovery, reversion, or criminal prosecution in accordance with applicable law. In this manner, fiscal settlement is compartmentalized from adjudication of substantive rights.

The measure likewise strengthens administrative efficiency by limiting documentary requirements, providing for electronic filing and payment, and separating the process of tax settlement from the subsequent transfer of properties. This streamlined framework encourages broader participation while maintaining safeguards necessary to protect the public interest.

By removing restrictive disqualifications and inserting clear safeguards preserving enforcement authority, the proposed bill presents a balanced and defensible policy approach. It widens the taxable universe, accelerates revenue collection, reduces prolonged litigation over tax liabilities, and facilitates productive reintegration of idle or immobilized assets into the formal economy.

In light of the foregoing, passage of this proposed bill is earnestly requested.

  
**PANFILO M. LACSON**  
Senator

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SENATE

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**Introduced by Senator Panfilo M. Lacson**

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**AN ACT GRANTING AMNESTY IN THE PAYMENT OF ESTATE TAX**

*Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:*

1       **SECTION 1. Short Title.** – This Act shall be known as the “*Estate Tax*  
2       *Amnesty Act of 2026*”.

3  
4       **SECTION 2. Declaration of Policy.** – It is hereby declared the policy of the  
5       State to strengthen revenue mobilization, promote voluntary compliance, and enhance  
6       fiscal stability through the adoption of efficient and accessible mechanisms for the  
7       settlement of outstanding tax liabilities.

8  
9       To address the continued existence of uncollected estate tax obligations and to  
10      improve revenue administration, the State hereby adopts this Act as a comprehensive  
11      measure to facilitate the regularization of estate tax liabilities and ensure the prompt  
12      collection of revenues lawfully due to the government.

13  
14      Towards this end, the State shall:

- 15  
16      1. Provide a one-time and comprehensive opportunity for estates with outstanding  
17      estate tax liabilities to settle such obligations under simplified and standardized  
18      procedures designed to encourage broad participation;

- 1       2. Establish a framework for availment that promotes revenue recovery, reduces  
2       prolonged enforcement actions, and fosters finality in the settlement of estate  
3       tax liabilities;
- 4       3. Improve administrative efficiency by minimizing the cost and burden of  
5       pursuing long-outstanding assessments, thereby enabling the Bureau of  
6       Internal Revenue and the courts to redirect resources toward current and future  
7       compliance efforts; and
- 8       4. Advance a modern, technology-driven tax system through streamlined  
9       documentary requirements, standardized forms, and digital platforms that  
10      facilitate compliance and expand the tax base.

11  
12       **SECTION 3. Definition of Terms.** – As used in this Act:  
13

- 14      1. *Basic tax assessed* – refers to the latest amount of tax assessment issued by  
15      the Bureau of Internal Revenue against the taxpayer, exclusive of interest,  
16      penalties, and surcharges.
- 17      2. *Net estate* – refers to the gross estate less all allowable deductions as provided  
18      in the National Internal Revenue Code of 1997, as amended, or the applicable  
19      estate tax laws prevailing at the time of death of the decedent; and
- 20      3. *Net undeclared estate* – refers to the difference between the total net estate  
21      valued at the time of death and the net estate previously declared with the  
22      Bureau of Internal Revenue, if any.

23  
24       **SECTION 4. Coverage.** – There is hereby authorized and granted a tax  
25      amnesty, hereinafter called *Estate Tax Amnesty*, which shall cover the estate of  
26      decedents who died on or before 31 December 2025, with or without assessments  
27      duly issued therefor, whose estate taxes have remained unpaid or have accrued as of  
28      31 December 2025.

29  
30      Availment of the Estate Tax Amnesty under this Act shall be permitted  
31      notwithstanding any pending assessment, investigation, civil, or administrative case,  
32      at any stage thereof, including actions for recovery of property, forfeiture, or  
33      reversion, involving estate tax liabilities covered by this Act.  
34

35       **SECTION 5. Entitlement Under Estate Tax Amnesty.** – An estate may enjoy  
36      the immunities and privileges of the Estate Tax Amnesty and pay an estate amnesty  
37      tax at the rate of six percent (6%) based on the decedent's total net estate at the  
38      time of death: *Provided*, That if an estate tax return was previously filed with the

1 Bureau of Internal Revenue, the estate tax rate of six percent (6%) shall be based on  
2 net undeclared estate. The provisions of the National Internal Revenue Code of 1997,  
3 as amended, or the applicable estate tax laws prevailing at the time of death of the  
4 decedent, on valuation, manner of computation, and other related matters shall apply  
5 suppletorily, at the time of the entitlement: *Provided, further,* That if the allowable  
6 deductions applicable at the time of death of the decedent exceed the value of the  
7 gross estate, the heirs, executors, or administrators may avail of the benefits of estate  
8 tax amnesty, and pay the minimum estate amnesty tax of Five Thousand Pesos  
9 (P5,000).

10  
11 **SECTION 6. Availment of the Estate Tax Amnesty; When and Where to**  
12 **File and Pay.** – The executor or administrator of the estate, or if there is no executor  
13 or administrator appointed, the legal heirs, transferees or beneficiaries, who wish to  
14 avail of the Estate Tax Amnesty shall, within two (2) years from the effectivity of the  
15 Implementing Rules and Regulations of this Act, file, either electronically or manually,  
16 with any authorized agent bank, Revenue District Office through its Revenue Collection  
17 Officer, or authorized tax software provider, a sworn Estate Tax Amnesty Return, in  
18 such forms as may be prescribed in the Implementing Rules and Regulations of this  
19 Act. The payments of the estate amnesty tax shall be made, either electronically or  
20 manually, at the time the Return is filed with any authorized agent bank, Revenue  
21 District Office through its Revenue Collection Officer, or authorized tax software  
22 provider: *Provided,* That the appropriate Revenue District Office shall issue and  
23 endorse an acceptance payment form, in such form as may be prescribed in the  
24 Implementing Rules and Regulations of this Act for the authorized agent bank, or in  
25 the absence thereof, the revenue collection agent or authorized tax software provider  
26 concerned, to accept the estate amnesty tax payment: *Provided, further,* That for the  
27 availment of the estate tax amnesty, the requirements to be submitted to the Bureau  
28 of Internal Revenue by the filers of the estate tax amnesty shall be limited to the  
29 following:

30  
31 A. Mandatory requirements:

- 32 1. Certified true copy of the Death Certificate (DC), or if not available, the  
33 certificate of no record of death from the Philippine Statistics Authority  
34 and any valid secondary evidence, including, but not limited to, those  
35 issued by any government agency/office, sufficient to establish the fact  
36 of death of the decedent;
- 37 2. Taxpayer Identification Number (TIN) of decedent and heir/s;
- 38 3. For "claims against the estate" arising from a contract of loan, a  
39 notarized promissory note, if applicable;
- 40 4. Proof of the claimed "property previously taxed", if any;
- 41 5. Proof of the claimed "transfer for public use", if any; and

- 1           6. One (1) government-issued identification card (ID) of the  
2           executor/administrator of the estate, or if there is no executor or  
3           administrator appointed, the heirs, transferees, beneficiaries or  
4           authorized representatives.

5  
6       B. For real property/ies, if any:

- 7           1. Certified true copy/ies of the transfer/original/condominium certificate/s  
8           of title of real property/ies;  
9           2. Certified true copy/ies of the tax declaration/s of real property/ies, if  
10          untitled, including the improvement/s at the time of death or the  
11          succeeding available tax declaration/s issued nearest to the time of  
12          death of the decedent, if none are available at the time of death; and  
13          3. Where declared property/ies has/have no improvement, Certificate/s of  
14          No Improvement at the time of death of the decedent issued by the  
15          appropriate assessor's office.

16  
17       C. For personal property/ies, if applicable:

- 18           1. Certificate/s of Deposit/Investment Indebtedness owned by the  
19           decedent alone, or decedent and the surviving spouse, or decedent  
20           jointly with others;  
21           2. Certificate/s of Registration of vehicle and other proof/s showing the  
22           correct value of the same;  
23           3. Certificate/s or Certification/s of shares of stock;  
24           4. Proof/s of valuation of shares of stock at the time of death; or  
25           5. Proof/s of valuation for other types of personal property/ies.

26  
27       D. Other requirements, if applicable:

- 28           1. If the person transacting/processing the transfer is the authorized  
29           representative, a duly notarized original Special Power of Attorney (SPA)  
30           and/or, if one of the heirs is designated as executor/administrator, a  
31           sworn statement;  
32           2. If the document is executed abroad, certification from the Philippine  
33           Consulate or Apostille; or  
34           3. If the zonal value cannot be readily determined from the documents  
35           submitted, a location plan/vicinity map.

36           In the absence of any of the documents required above, the Commissioner of  
37           Internal Revenue may request alternative documents, as may be deemed appropriate.

1  
2 The application for payment of estate amnesty taxes shall be a distinct and  
3 separate process from the application for transfer of properties: *Provided, however,*  
4 That the proof of settlement of the estate, whether judicial or extrajudicial, shall only  
5 be required by the Bureau of Internal Revenue for the issuance of the Electronic  
6 Certificate Authorizing Registration (eCAR) for the transfer of properties, and not for  
7 purposes of filing and payment of the estate taxes.  
8

9 **SECTION 7. Issuance and Effect of Certificate of Availment.** – The  
10 Acceptance Payment Form, and the Estate Tax Amnesty Return shall be submitted to  
11 the Revenue District Office after complete payment. The completion of these  
12 requirements shall be deemed full compliance with the provisions of this Act. A  
13 Certificate of Availment of the Estate Tax Amnesty shall be issued by the Bureau of  
14 Internal Revenue within fifteen (15) calendar days from submission to the Bureau of  
15 Internal Revenue of the Acceptance Payment Form and the Estate Tax Amnesty  
16 Return. Otherwise, the duplicate copies of the Acceptance Payment Form, stamped as  
17 received, and the Estate Tax Amnesty Return shall be deemed as sufficient proof of  
18 availment.  
19

20 **SECTION 8. Immunities and Privileges.** – Estates covered by the Estate Tax  
21 Amnesty, which have fully complied with all the conditions set forth in this Act,  
22 including the payment of the estate amnesty tax shall be immune from the payment  
23 of all estate taxes, as well as any increments and additions thereto, arising from the  
24 failure to pay any and all estate taxes for the period ending December 31, 2025 and  
25 prior years, and from all civil, criminal, and administrative cases and penalties under  
26 the National Internal Revenue Code of 1997, as amended, arising solely from the non-  
27 payment or underpayment of estate taxes.  
28

29 Without prejudice to compliance with applicable laws on succession as a mode  
30 of transfer, the Bureau of Internal Revenue, in coordination with the applicable  
31 regulatory agencies, shall set up a system enabling the transfer of title over properties  
32 to heirs and/or beneficiaries and cash withdrawals from the bank accounts of the  
33 decedent, when applicable.  
34

35 Upon full compliance with all the conditions set forth in this Act and the issuance  
36 of the Certificate of Availment, the estate tax amnesty granted under this Act shall  
37 become final and irrevocable.  
38

39 **SECTION 9. Effect of Availment of the Estate Tax Amnesty.** – Availment  
40 of the Estate Tax Amnesty under this Act, the payment of the corresponding estate  
41 amnesty tax, and the issuance of the Certificate of Availment shall operate solely to  
42 settle the estate tax liability covered by such availment.

1  
2 The payment of the estate amnesty tax and the subsequent transfer, registration,  
3 or issuance of title in favor of the heirs, transferees, or beneficiaries pursuant to such  
4 settlement shall not:

- 5
- 6 1. Constitute a conclusive determination, recognition, or adjudication of  
7 ownership over any property included in the estate;
  - 8 2. Validate, legitimize, or cure any defect in title, unlawful acquisition, or void  
9 transaction;
  - 10 3. Bar, prejudice, or estop any party or the Government, including any agency  
11 thereof, from instituting or pursuing any action for enforcement of lawful  
12 claims, forfeiture, reversion, or recovery of ill-gotten wealth; or
  - 13 4. Extinguish liabilities arising under laws not expressly covered by the estate tax  
14 amnesty granted under this Act.

15  
16 The legal effect of the estate tax amnesty shall be limited to the extinguishment  
17 of the estate tax liability corresponding to the properties declared, subject to  
18 compliance with the requirements of this Act.

19  
20 The subsequent adjudication of ownership, forfeiture, reversion, or recovery, in  
21 favor of any party or the Government of any property declared under this Act shall  
22 not entitle the estate, heirs, transferees, or beneficiaries to any refund, credit, or  
23 reimbursement of the estate amnesty tax paid pursuant to this Act.

24  
25 **SECTION 10. Confidentiality and Non-use of Information and Data in**  
26 **the Statement of Total Assets and Statement of Assets, Liabilities, and Net**  
27 **Worth.** – Any information or data contained in, derived from, or provided by a  
28 taxpayer in the Estate Tax Amnesty Return and appurtenant documents shall be  
29 confidential and shall not be used as evidence in any investigation, prosecution, or  
30 proceeding involving estate tax liabilities covered by this Act, except as otherwise  
31 provided herein.

32  
33 Nothing in this Section shall be construed to prohibit or restrict the use of such  
34 information or data in proceedings involving enforcement of lawful claims, forfeiture,  
35 reversion, or recovery of ill-gotten wealth, or violations of laws not expressly covered  
36 by the estate tax amnesty granted under this Act.

37 Any statement of assets, liabilities, and net worth, financial statements,  
38 information sheets, and any such other statements or disclosures that may have been  
39 previously submitted by the taxpayer as required by existing laws are deemed to have

1 been amended by the Tax Amnesty Return filed under this Act and may not be used  
2 in proceedings involving estate tax liabilities covered by this Act, but may be used in  
3 proceedings not covered by the estate tax amnesty granted herein.  
4

5 **SECTION 11. Implementing Rules and Regulations.** – The Secretary of  
6 Finance shall, in coordination with the Commissioner of Internal Revenue, promulgate  
7 and publish the necessary rules and regulations of this Act within ninety (90) days  
8 from its effectivity.  
9

10 **SECTION 12. Separability Clause.** – If any of the provisions of this Act is held  
11 invalid, all other provisions not affected thereby shall remain valid.  
12

13 **SECTION 13. Repealing Clause.** – All other laws, acts, presidential decrees,  
14 rules and regulations or parts thereof which are inconsistent with the provisions of this  
15 Act are hereby expressly repealed, amended or modified accordingly.  
16

17 **SECTION 14. Effectivity.** – This Act shall take effect fifteen (15) days after its  
18 complete publication in the *Official Gazette* or in a newspaper of general circulation.  
19

20  
21 Approved,