October 1, 2019

BIR RULING NO. 549-19

Sec. 90 (C) of the National Internal Revenue Code of 1997, as amended; Revenue Regulations No. 02-2003; BIR Ruling No. 099-17

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Gentlemen :

This refers to your letter dated January 12, 2018, requesting, as an executor of the Last Will and Testament of BBB, for an extension of time within which to file the estate tax return.

It is represented that BBB died on July 16, 2017, and that the reason for an extension to file the estate tax return is because *"The Last Will and Testament of the Decedent, which was executed in Hong Kong, expressly provides that it shall be governed by the laws of Hong Kong and consequently, it is currently undergoing probate before the Hong Kong Probate Registry; and We are still in the Process of obtaining validation as to the character/type and value of the properties left by the Decedent and compiling the documentary requirements for the filing of the return."* [1]

In reply thereto, please be informed that Section 90 (C) of the National Internal Revenue Code of 1997, as amended, provides, *viz.*:

"SEC. 90. Estate Tax Returns. —

xxx xxx xxx

(C) Extension of Time. — The Commissioner shall have authority to grant, in meritorious cases, a reasonable extension not exceeding thirty (30) days for filing the return."

Based on the foregoing representations, this Office finds justifiable reason to grant the request for an extension to file the estate tax return of thirty (30) days counted from January 16, 2018, which is the last day for filing of the estate tax return of the late BBB. Thus, the filing of the said estate tax return of the decedent is hereby extended up to

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February 15, 2018.

It shall be understood, however, that the estate shall be liable for the corresponding interest that shall have accrued thereon up to the time of payment of the estate tax due on the transmission by the said estate of its properties in favor of the heirs pursuant to Section 249 of the National Internal Revenue Code of 1997, as amended.

This ruling is being issued on the basis of the foregoing facts as represented. However, if upon investigation, it will be disclosed that the facts are different, then this ruling shall be considered null and void.

Very truly yours,

(SGD.) CAESAR R. DULAY
Commissioner of Internal Revenue

Footnotes

1. As stated in the letter dated January 12, 2018.

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