REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

SEP 08 2023

REVENUE REGULATIONS NO. 10-2023

SUBJECT: **Amending Certain Provisions of Revenue Regulations No. 6-2019, as amended, to Implement the Extension on the Period of Availment of the Estate Tax Amnesty Pursuant to Republic Act No. 11956, *Further Amending* RA No. 11213, Otherwise Known as the "Tax Amnesty Act", as amended by RA No. 11569**

TO: **All Internal Revenue Officers and Others Concerned**

Section 1. Scope – Pursuant to Sections 244 and 245 of the National Internal Revenue Code of 1997 (Tax Code), as amended, in relation to Section 4 of Republic Act (RA) No. 11213, as amended by RA No. 11569, these Regulations are hereby promulgated to implement the extension on the period of availment of the Estate Tax Amnesty provided for in RA No. 11956 by amending certain provisions of Revenue Regulations (RR) No. 6-2019, as amended.

Section 2. Amendment – Section 2, 9, 13, and 16 of RR No. 6-2019, as amended by RR No. 17-2021, are hereby amended as follows:

*"**Section 2. Coverage** – The estate tax amnesty shall cover the estate of decedents who died on or before **May 31, 2022**, with or without assessments duly issued therefor, whose estate taxes have remained unpaid or have accrued as of **May 31, 2022.***

"Section 9. Time and Place of Filing Estate Tax Amnesty Return (BIR Form 2118-EA) and Payment of Estate Tax Due. –

*For purposes of these Regulations, the Estate Tax Amnesty Return (ETAR) (BIR Form No. 2118-EA) (Annex B) shall be filed and paid, either electronically or manually, by the executor or administrator, legal heirs, transferees or beneficiaries, who wish to avail of the Estate Tax Amnesty within **June 15, 2023 until June 14, 2025** with any authorized agent bank, through revenue collection officer of any Revenue District Office (RDO) or authorized tax software provider as defined in Revenue Memorandum Order (RMO) No. 8-2019.*[1]

The duly accomplished and sworn ETAR, together with the Acceptance Payment Form (APF-BIR Form No. 0621-EA) (Annex C) and the complete documents shall be presented to the concerned RDO.

The documents to be submitted shall be limited to the following:

A. *Mandatory Requirements:*
   1. *Certified True Copy of the Death Certificate (DC) or if not available the Certificate of No Record of Death from the Philippine Statistics Authority and any valid secondary evidence including but not limited to those issued by any government agency/office sufficient to establish the fact of death of the decedent;*

[1] An individual or organization whose business is to render electronic tax filing services to taxpayer-clients by offering third-party solutions, that is, an electronic tax return filing and/or payment solution that will generate the tax returns required and specified by the BIR.

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2. *Taxpayer Identification Number (TIN) of decedent and heir/s;*
3. *For "Claims Against the Estate" arising from contract of loan, notarized promissory note, if applicable;*
4. *Proof of the claimed "Property Previously Taxed", if any;*
5. *Proof of the claimed "Transfer for Public Use", if any; and*
6. *At least one (1) government issued identification card (ID) of the Executor/Administrator of the Estate, or if there is no executor or administrator appointed, the heirs, transferees, beneficiaries or authorized representative.*

B. *For Real Property/ies, if any*
   1. *Certified true copy/ies of the transfer/original condominium certificates of title of real property/ies;*
   2. *Certified true copy of the tax declaration of real property/ies, if untitled, 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; and*
   3. *Certificate of No Improvement issued by the assessor's office at the time of death of the decedent, if applicable*

C. *For Personal Property/ies, if applicable*
   1. *Certificate of Deposit/Investment/Indebtedness owned by the decedent alone or decedent and the surviving spouse, or decedent jointly with other;*
   2. *Certificate of Registration of vehicle/s and other proofs showing the correct value of the same;*
   3. *Certificate of Stocks;*
   4. *Proof of valuation of shares of stock at the time of death; or*
   5. *Proof of valuation of other types of personal property.*

D. *Other Requirements, if applicable*
   1. *Duly notarized original Special Power of Attorney (SPA), if the person transacting/processing the transfer is the authorized representative or one of the heirs, designated as executor/ Administrator;*
   2. *Certification from the Philippine Consulate or Apostille, if the document is executed abroad; or*
   3. *Location Plan/vicinity map if the zonal value is not readily available.*

Provided, however, that in the absence of the abovementioned documents, the Commissioner may request for alternative documents, as may be deemed appropriate.

Within five (5) working days from the receipt of complete documents, the concerned RDO shall either endorse the APF for payment of the estate amnesty tax with the Authorized Agent Banks (AABs), Revenue Collection Officers (RCOs), or authorized tax software provider, or shall notify the taxpayer in case there is any deficiency in the application. Only the duly endorsed APF shall be presented to and received by the AAB, RCO or authorized tax software provider.

Proof of settlement of the estate, whether judicial or extra-judicial, need not accompany the ETAR if it is not yet available at the time of its filing and payment of taxes, but no electronic Certificate Authorizing Registration (eCAR) shall be issued unless such proof is presented and submitted to the concerned RDO.

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After payment, the duly accomplished and sworn ETAR and APF with proof of payment, together with the complete documentary requirements, shall be immediately submitted to the concerned RDO in triplicate copies. Failure to submit the same until June 15, 2025 is tantamount to non-availment of the Estate Tax Amnesty and any payment made may be applied against the total regular estate tax due inclusive of penalties.

Installment payment shall be allowed within two (2) years from the statutory date of its payment without civil penalty and interest."

"Section 13. Issuance of Electronic Certificate Authorizing Registration (eCAR). - One (1) eCAR shall be issued per real property, including the improvements, if any, covered by Original Certificate of Title/Transfer Certificate of Title/ Condominium Certificate of Title or Tax Declaration for untitled properties. For personal properties included in the estate, a separate eCAR shall be issued.

The eCAR shall only be issued upon submission of the proof of estate settlement [e.g. Extra-Judicial Settlement of Estate (EJS), Copy of Court Order]. In the event that these documents include properties not indicated in the ETAR filed, the particular properties shall likewise be excluded from the eCAR, unless additional estate tax amnesty payment shall be made if the submission is within the amnesty period. Otherwise, the additional estate tax to be paid for the additional properties indicated in the EJS or Court Order shall be subject to applicable estate tax rate including interests and penalties."

"Section 16. Immunities and Privileges of Availing Estate Tax Amnesty. — Estates covered by Estate Tax Amnesty, which have fully complied with all the conditions set forth hereof, including the payment of estate tax amnesty, shall be immune from the payment of all estate taxes as well as any increments and additions thereto, arising from the failure to pay any and all estate taxes for the period ending May 31, 2022 and prior years, and from all appurtenant civil, criminal and administrative cases, and penalties under the 1997 Tax Code, as amended."

Section 3. Applicability of Existing Revenue Issuances on Estate Tax Amnesty under RA No. 11213 – Except for the amendments made in Section 2 hereof, the provisions of existing revenue issuances to implement and to clarify the Estate Tax Amnesty under RA No. 11213, as amended by RA No. 11569, shall continue to apply to the extension of the period of its availment under the present RA No. 11956. Thus, all reference to RA No. 11213, as amended by RA No. 11569, on those revenue issuances shall also apply to RA No. 11956.

Section 4. Repealing Clause – All rules and regulations and other revenue issuance or parts thereof which are inconsistent with these Regulations are hereby amended, modified, or repealed accordingly.

Section 5. Separability Clause. – If any clause, sentence, provision or section of these rules shall be held invalid or unconstitutional, the remaining parts thereof shall not be affected thereby.

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Section 7. Effectivity. – These regulations shall take effect immediately from date of its publication in the newspaper of general circulation or Official Gazette.

C. C.

BENJAMIN E. DIOKNO
Secretary of Finance

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Recommending Approval:

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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