

**REVENUE REGULATIONS NO. 17-2021** issued on August 3, 2021 amends certain provisions of Revenue Regulations (RR) No. 6-2019 to implement the extension of the Estate Tax Amnesty pursuant to Republic Act (RA) No. 11569, which amended RA No. 11213 (Tax Amnesty Act).

Sections 9, 12 and 13 of RR No. 6-2019 are amended as follows:

"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 by the executor or administrator, legal heirs, transferees or beneficiaries, who wish to avail of the Estate Tax Amnesty not later than June 14, 2023 with the Revenue District Office (RDO) having jurisdiction over the last residence of the decedent. In the case of a non-resident decedent, with executor or administrator in the Philippines, the ETAR shall be filed with the RDO where such executor/administrator is registered or if not yet registered, at the executor/administrator's legal residence. In the case of a non-resident decedent with no executor or administrator in the Philippines, the ETAR shall be filed with RDO No. 39-South Quezon City. The foregoing provisions notwithstanding, the Commissioner of Internal Revenue may exercise his power to allow a different venue/place for the filing of tax returns.

The duly accomplished and sworn ETAR, together with the Acceptance Payment Form (APF-BIR Form No. 0621-EA) (Annex C) and complete documents as enumerated in the ETAR, shall be presented to the concerned RDO. Within five (5) working days from the receipt of documents, the concerned RDO shall either endorse the APF for payment of the estate amnesty tax with the Authorized Agent Banks (AABs) or Revenue Collection Officers (RCOs) or shall notify the taxpayer of any deficiency in the application. Only the duly endorsed APF shall be presented to and received by the AAB or RCO.

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, but no electronic Certificate Authorizing Registration (eCAR) shall be issued unless such proof is presented and submitted to the concerned RDO.

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 RDO in triplicate copies. Failure to submit the same until June 14, 2023 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."

"Section 12. Issuance of Certificate of Availment - The Certificate of Availment of the Estate Tax Amnesty (Annex D) shall be issued by the concerned RDO within fifteen (15) calendar days from the receipt of the application for estate tax amnesty, together with duly validated APF or proof of payment and complete documentary requirements enumerated in revised BIR Form No. 2118-EA."

"Section 13. Issuance of Electronic Certificate Authorizing Registration (eCAR). - Until such time that the eCAR system is capable of generating one (1) eCAR for all properties covered by a single transaction, 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."

Except for the amendments made in Section 2 of the Regulations, the provisions of existing revenue issuances to implement and to clarify the Estate Tax Amnesty under RA No. 11213 shall continue to apply to the extension of the period of its availment under the present RA No. 11569. Thus, all reference to RA No. 11213 on those revenue issuances shall also apply to RA No. 11569.