Bringing In Revenues
for Nation-Building

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

BAGONG PILIPINAS

APR 27 2026

REVENUE MEMORANDUM CIRCULAR NO. 033-2026

SUBJECT : Provides Clarification on the Filing and Payment of Estate Tax under the Estate Tax Amnesty

TO : All Internal Revenue Officers, Employees and Others Concerned

This Circular is issued to provide clarification on the filing and payment of estate tax under the estate tax amnesty.

Q1. When is the deadline for the submission of proof of estate settlement (e.g. Extra Judicial Settlement, copy of Court Order) for those who availed the estate tax amnesty.

A1. There is no deadline to submit the proof of settlement of estate. Non-submission of such proof on or before the June 16, 2025 deadline for availing the Estate Tax Amnesty does not invalidate the application. However, it is important to note that the proof of settlement is required for the processing and issuance of the eCAR, which is necessary for the transfer of the estate's assets.

Q2. What is the basis in computing the estate tax due for property/ies not declared/included in the previously filed estate tax amnesty return?

A2. The laws and regulations applicable at the time of death of the decedent shall be followed. The applicable tax rate shall be applied to compute the estate tax due only for the undeclared property/ies of the estate.

Please see below sample illustration.

Example: Mr. X, single, died on June 15, 2015. No Regular Estate Tax Return was filed nor any Estate Tax due paid within the period to file and pay the Regular Estate Tax. The heirs then availed of the estate tax amnesty on June 16, 2025 on properties valued at PHP 2,500,000.00 and paid Estate Tax Amnesty due of PHP 90,000.00. After a few weeks, the heirs discovered that an additional property with a value of PHP 218,960.00 was not included in the gross estate declared in the Estate Tax Amnesty return. The heirs then filed Regular Estate Tax Return and paid the Regular Estate Tax due on the additional property on July 30, 2025.

COMPUTATION DETAILS:

Description	Regular Estate Tax		Estate Tax Amnesty	
Taxable Net Estate (originally filed)	N/A		N/A	
Additional Property subjected to Estate Tax Amnesty	N/A		PHP	2,500,000.00
Additional Property subject to Regular Estate Tax	PHP	218,960.00	N/A	
Less: Deductions (Standard Deduction)		0.00		1,000,000.00
Taxable Net Estate	PHP	218,960.00	PHP	1,500,000.00
Regular Estate Tax Due 218,960.00 – 200,000.00 = 18,960.00 18,960.00 x 5%	PHP	948.00	N/A	
Estate Tax Amnesty Due 1,500,000.00 x 6%	N/A		PHP	90,000.00
Less: Estate Tax Paid		0.00		90,000.00
Deficiency Estate Tax Due on additional property subject to Regular Estate Tax	PHP	948.00	N/A	
Add: Increments				
25% Surcharge		237.00	N/A	
20% (Dec. 16, 2015 – Dec. 31, 2017) 12% (Jan 1, 2018 – Jul 30, 2025)		388.04 862.70	N/A	
Compromise		1,000.00	N/A	
Estate Tax Payable	PHP	3,435.74	N/A	

- Effective January 1, 1998 up to December 31, 2017 (RA No. 8424)

If the Net Estate is

Over	But not Over	The Tax Shall be	Plus	Of the Excess Over
	P 200,000.00	Exempt		
P 200,000.00	500,000.00	0	5%	P 200,000.00
500,000.00	2,000,000.00	P 15,000.00	8%	500,000.00
2,000,000.00	5,000,000.00	135,000.00	11%	2,000,000.00
5,000,000.00	10,000,000.00	465,000.00	15%	5,000,000.00
10,000,000.00		1,215,000.00	20%	10,000,000.00

Q3. Is installment payment allowed in the availment of estate amnesty?

A3. Yes, installment payment may be allowed within two (2) years from the statutory date of its payment without civil penalty and interest, subject to prior approval of the concerned RDO. The number of Acceptance Payment Form (BIR Form No. 0621-EA) to be issued shall be equal to the number of installment payments applied for and approved. Provided that the 1st installment was paid on or before June 16, 2025. Installments need not be of equal amounts, provided that the total amount of installment due within the two (2) year period is equal to the total Estate Tax Amnesty due.

Failure to pay any installment on or before its scheduled due date shall be considered a forfeiture of the estate tax amnesty availment. Consequently, the properties covered by the application but not fully settled under the Estate Tax Amnesty shall be subject to the applicable estate tax laws in effect at the time of the decedent's death. The estate tax due shall be computed based on the applicable tax rates, deducting any payments already made under the amnesty and shall include the corresponding delinquency penalties.

Please see below sample illustration.

COMPUTATION DETAILS:

Example: Mr. X, single, died on June 15, 2015. Regular Estate Tax Return was filed with basic Estate Tax due of PHP 518,835.00 paid within the period to file and pay the Regular Estate Tax. The heirs then availed of the estate tax amnesty on June 16, 2025 on properties valued at PHP 2,500,000.00 and with Estate Tax Amnesty due of PHP 150,000.00. The heirs applied for 3 equal installments due every 6 months (June 16, 2025, December 16, 2025, and June 16, 2026). The heirs failed to pay the 2nd installment of the Estate Tax Amnesty due on December 16, 2025. The Deficiency Regular Estate Tax due was paid with increments on July 30, 2026.

Estate Tax Amnesty	Amount	
Additional Property applied for Estate Tax Amnesty	PHP	2,500,000.00
Less: Deductions		0.00
Taxable Net Estate applied for Estate Tax Amnesty	PHP	2,500,000.00
Estate Tax Amnesty Due	PHP	150,000.00
Installments paid on time	PHP	50,000.00
Installment not paid on time / unpaid	PHP	100,000.00

Regular Estate Tax	Amount	
Grossed-up Taxable Net Estate (originally filed) 518,835.00 – 465,000.00 = 53,835.00 53,835.00 / 15% = 358,900.00 358,900.00 + 5,000,000.00	PHP	5,358,900.00
Additional Property applied for Estate Tax Amnesty but failed to qualify due to non-payment on time of 2nd installment		2,500,000.00
Taxable Net Estate	PHP	7,858,900.00
Regular Estate Tax Due 7,858,900.00 – 5,000,000.00 = 2,858,900.00 2,858,900.00 x 15% = 428,835.00 428,835.00 + 465,000.00	PHP	893,835.00
Less: Estate Tax Paid Regular Estate Tax (originally filed) – 518,835.00 Estate Tax Amnesty (1st installment) – 50,000.00		568,835.00
Deficiency Regular Estate Tax Due	PHP	325,000.00
Add: Increments		
25% Surcharge		0.00
20% (Dec. 16, 2015 – Dec. 31, 2017) 12% (Jan 1, 2018 – Jul 30, 2026)		133,027.40 334,758.90
Compromise		20,000.00
Regular Estate Tax Payable	PHP	812,786.30

All internal revenue officials, employees and others concerned are hereby enjoined to give this circular as wide publicity as possible.

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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