REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

Section 90(B) & (C), NIRC	Art. 13, Civil Code of the Philippines	497-2017

Person to Contact: Chief, Law Division
Tel Nos. 926-5536/927-09-63

Date: October 26, 2017

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Bonifacio Triangle, Bonifacio Global City
Metro Manila, Philippines

Attention: **Miguel U. Silos**
Francis L. Fragante

Gentlemen:

This refers to your letter dated February 28, 2014 requesting reconsideration of BIR RR Ruling No. issued by the Regional Director, Revenue Region No. 7, Quezon City, on the portion thereof in which it was ruled that the last day for the filing of the estate tax return of the late Alfredo Santero Uy is on September 19, 2013, instead of September 20, 2013. The pertinent portion of the aforesaid Ruling is quoted below, to wit:

> *"Based on the foregoing justifiable reason, your request for an extension to file the estate tax return is hereby granted for a period of thirty (30) days counted from August 20, 2013, which is the last day for filing the estate tax return of the late Alfredo Santero Uy, thus, filing of the said estate tax return of the decedent is hereby extended up to September 19, 2013. (BIR Ruling No. DA-(ET-001) 052-08 dated July 17, 2008, BIR Ruling No. DA-(ET-002) 066-08 dated July 21, 2008, BIR Ruling No. DA-(ET-003) 071-08 dated July 23, 2008, BIR Ruling No. DA-(ET-007) 183-08 dated August 29, 2008 and BIR Ruling No. DA-(ET-008) 2001-08 dated September 5, 2008)"*

Based on the documents submitted, it is shown that the late Alfredo Santero Uy died on February 21, 2013 in Toronto, Ontario, Canada, leaving his wife Imelda R. Uy and seven (7) children as legal heirs; that the reason for requesting the extension to file the estate tax return is because the decedent was based in Canada when he died and the legal heirs are based in multiple countries, thus, the heirs need more time to complete the documentary requirements relative to the settlement of the decedent's estate; and that while the request for extension has been granted, it is your position that the thirty

(30) day extension should have been due on September 20, 2013 and not on September 19, 2013 as stated in the questioned Ruling.

In reply thereto, please be informed that Section 90(B) and (C) of the Tax Code of 1997 provide, viz.:

> *"SEC. 90. Estate Tax Returns. —*
>
> *(B) Time for Filing. For the purpose of determining the estate tax provided for in Section 84 of this Code, the estate tax return required under the preceding Subsection (A) shall be filed within six (6) months from the decedent's death.*
>
> *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."* (Underscoring supplied)

Relative thereto, Article 13 of the Civil Code of the Philippines states:

> *Art. 13. When the law speaks of years, months, days or nights, it shall be understood that years are of three hundred sixty-five days each;* ***months, of thirty days****; days, of twenty-four hours, and nights from sunset to sunrise.*
>
> *If the months are designated by their name, they shall be computed by the number of days which they respectively have.*
>
> *In computing a period, the first day shall be excluded, and the last included. (Underscoring supplied)*

Based on the foregoing, since Section 90(B) speaks of six (6) months within which the estate tax return of the decedent must be filed, the legal heirs of the late Alfredo Santero Uy had a period of one hundred eighty (180) days (6 months x 30 days) reckoned from the time of the latter's death on February 21, 2013. It is noted that the 180th day counted from February 21, 2013 fell on August 21, 2013 as shown below:

Month	Number of Days
February 22-30	9
March	30
April	30
May	30
June	30
July	30
August	**21**
Total Number of Days	180

Thus, the last day for filing the estate tax return of the late Alfredo Santero Uy was on August 21, 2013. The legal heirs, therefore, had until September 20, 2013 within which to file the estate tax return and to pay the estate tax due thereon, to wit:

Extension Period under Section 90(C)= 30 days

Last day of 6-month period: **August 21**	**No. of days**
Remaining days:	
August 22-31	10
September 1-20	20
Total Number of Days	**30**

In view of the foregoing, this Office hereby rules that the last day for filing the estate tax return of the late Alfredo Santero Uy, after counting the 30-day extension, was on September 20, 2013. Accordingly, BIR RR Ruling No. 003-013-2014 is hereby reversed and set aside.

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 as null and void.

Very truly yours,

CAESAR R. DULAY
Commissioner of Internal Revenue

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Cc: Regional Director
Revenue Region No. 7, Quezon City

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