



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



REVENUE REGULATIONS NO. 016 - 2025

**SUBJECT** : Amending Certain Provisions of Revenue Regulations No. 6-2019, as amended by Revenue Regulations No. 10-2023 and Revenue Regulations No. 17-2021, to Provide Extension on the Period of Submission of Documentary Requirements for Estate Tax Amnesty Availment 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 Officials, Employees, 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 provide extension on the period of submission of documentary requirements for availers of the Estate Tax Amnesty as set forth in RA No. 11956 by amending certain provisions of Revenue Regulations (RR) No. 6-2019, as amended.

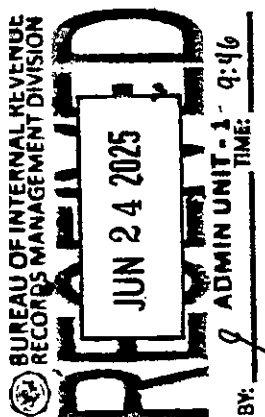
**Section 2. Amendment** – To provide extension on the period of submission of documentary requirements for availers of the Estate Tax Amnesty under RA No. 11956, Section 9 of RR No. 6-2019, as amended by RR No. 17-2021 and RR No. 10-2023, are hereby further amended as follows:

"xxx.

*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 30, 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.*

xxx"

**Section 3. Further Extensions** - By virtue of the authority of the Secretary of Finance, the Commissioner of Internal Revenue is hereby allowed to extend the deadline for the submission of documentary requirements due to force majeure or any other justifiable reason/s in the interest of public service. A corresponding Revenue Memorandum Circular shall be issued setting forth the reason/s for extending the adjusted deadline for the submission, if necessary.

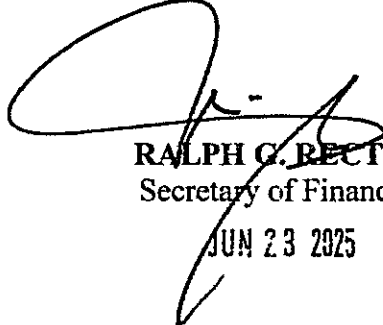



**Section 4. Applicability of Existing Revenue Issuances on Estate Tax Amnesty under RA No. 11213** - Except for the amendments made in Section 2 hereof, the provisions of existing revenue issuances to implement and to clarify the Estate Tax Amnesty under RA No. 11213, as amended by RA No. 11569, shall 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 5. 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 6. 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.

**Section 7. Effectivity** - These regulations shall take effect immediately.

  
**RALPH G. RECTO**  
Secretary of Finance  
JUN 23 2025  


Recommending Approval:

  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

