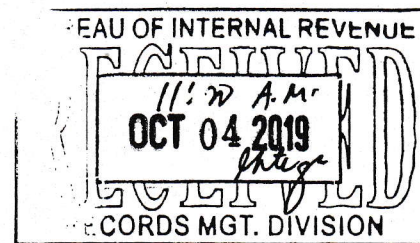




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



September 25, 2019

REVENUE MEMORANDUM CIRCULAR NO. 103-2019

SUBJECT : Prescribes the Revised Estate Tax Amnesty Return (ETAR), Certificate of Availment (CA) and Clarification on the Allowable Deductions from the Gross Estate for Non-Resident Aliens Pursuant to the Provisions of Estate Tax Amnesty Under Title II of Republic Act (RA) No. 11213 or the Tax Amnesty Act, as Implemented by Revenue Regulations (RR) No. 6-2019

TO : All Internal Revenue Officers, Employees and Others Concerned

This Circular is hereby issued to prescribe the revised ETAR - July 2019 Version (Annex A), also available in downloadable interactive form thru the BIR Website (www.bir.gov.ph), and to clarify the treatment of items of deductions from the gross estate of the decedent if no estate tax return has been previously filed. This is in consonance with the provisions of RR No. 2-2003 regarding the special deductions namely, Family Home, Standard Deduction and Medical Expense, which should not be included among the deductions from the gross estate in computing the share of surviving spouse. Thus, the revised return will make it easier for the taxpayer to compute the net taxable estate of the decedent.

Furthermore, the revised Certificate of Availment - Version 2 (Annex B) shall be issued by the concerned Revenue District Offices reflecting the following note:

"In case there are properties covered under Section 3 of RR No. 6-2019 which are included in the application for estate tax amnesty, the application pertaining to such properties shall be considered null and void."

Lastly, Annex "C" of this RMC provides the revised statement for the allowable deductions from the gross estate of non-resident aliens under letter B of Annex "A" of RR No. 6-2019, to wit:

"Starting from July 1, 1939, deductions enumerated hereunder shall only be allowed if the executor, administrator, or anyone of the heirs, as the case may be, includes in the return required to be filed, the value at the time of death of that part of the gross estate, of the non-resident alien, situated in the Philippines."

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


CAESAR R. DULAY

Commissioner of Internal Revenue

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