

## Tax in a dot

### Clarification on the submission of proof of settlement of estate



## Stay ahead with essential tax updates

*Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.*



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#### TAX 2025-29

## Clarification on the submission of proof of settlement of estate

The Bureau of Internal Revenue (BIR) clarified that the documents required to avail the estate tax amnesty pursuant to Revenue Regulations (RR) No. 10-2023 are as follows:

- Estate Tax Amnesty Return (ETAR)–BIR Form No. 2118-EA
- Acceptance Payment Form–BIR Form No. 0621-EA
- Complete documentary requirements as prescribed under RR No. 10-2023

The proof of settlement of the estate (e.g., extrajudicial settlement, court order), whether judicial or extrajudicial, is not required to accompany the ETAR at the time of filing and payment of taxes if it is not yet available, nor would it invalidate the application for estate tax amnesty if not submitted on or before 14 June 2025.

However, such proof shall be required during the processing and issuance of the electronic Certificate Authorizing Registration.

*Please see attached Revenue Memorandum Circular No. 40-2025 for your reference.*

## Get in touch

Should you have any comments or questions, please contact our Tax & Legal Partners:



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