



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 33-2026



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SUMMARY

The BIR provided clarification on the filing and payment of estate tax under the estate tax amnesty:

1. No deadline to submit proof of settlement of estate for those who availed tax amnesty. The proof of settlement is required only for the processing and issuance of the eCAR.
2. Laws and regulations applicable at the time of death of the decedent shall be followed for properties not declared/included in the previously filed estate tax amnesty return.
3. 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.

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Providing Clarifications on the
Filing and Payment of Estate
Tax under the Estate Tax
Amnesty

* Issuance Date

27 April 2026

* Link

[https://bir-cdn.bir.gov.ph/
BIR/pdf/RMC%20NO.%20
33-2026.pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20NO.%2033-2026.pdf)

