

Tax Rates

Effective January 1, 1998 up to Present

If the Net Estate is

Over	But not Over	The Tax Shall be	Plus	Of the Excess Over
	P 200,000.00	Exempt		
P 200,000.00	500,000.00	0	5 %	P 200,000.00
500,000.00	2,000,000.00	P 15,000.00	8 %	500,000.00
2,000,000.00	5,000,000.00	135,000.00	11 %	2,000,000.00
5,000,000.00	10,000,000.00	465,000.00	15 %	5,000,000.00
10,000,000.00		1,215,000.00	20 %	10,000,000.00

Effective July 28, 1992 up to December 31, 1997 (Section 77 of the NIRC, as amended (Republic Act No. 7499))

If the Net Estate is

Over	But not Over	The Tax Shall be	Plus	Of the Excess Over
	P 200,000.00	Exempt		
P 200,000.00	500,000.00		5 %	P 200,000.00
500,000.00	2,000,000.00	P 15,000.00	8 %	500,000.00
2,000,000.00	5,000,000.00	135,000.00	12 %	2,000,000.00
5,000,000.00	10,000,000.00	495,000.00	21%	5,000,000.00
10,000,000.00		1,545,000.00	35 %	10,000,000.00

Effective January 1, 1973 to July 27, 1992 (Section 85 of the NIRC, as amended (Presidential Decree No. 69))

If the Net Estate is

Over	But not Over	The Tax Shall be	Plus	Of the Excess Over
	P 10,000.00	Exempt	-	-
P 10,000.00	50,000.00	3%	-	P 10,000.00
50,000.00	75,000.00	P 1,200.00	4 %	50,000.00
75,000.00	100,000.00	2,200.00	5 %	75,000.00

100,000.00	150,000.00	3,450.00	10%	100,000.00
150,000.00	200,000.00	8,450.00	15 %	150,000.00
200,000.00	300,000.00	15,950.00	20%	200,000.00
300,000.00	400,000.00	35,950.00	25%	300,000.00
400,000.00	500,000.00	60,950.00	30%	400,000.00
500,000.00	625,000.00	90,950.00	35%	500,000.00
625,000.00	750,000.00	134,700.00	40%	625,000.00
750,000.00	875,000.00	184,700.00	45%	750,000.00
875,000.00	1,000,000.00	240,950.00	50%	875,000.00
1,000,000.00	2,000,000.00	303,450.00	53%	1,000,000.00
2,000,000.00	3,000,000.00	833,450.00	56%	2,000,000.00
3,000,000.00	-	1,393,450.00	60%	3,000,000.00

Effective September 15, 1950 to December 31, 1972 (Section 85 of the NIRC, as amended (Republic Act No. 579))

#### Estate and Inheritance Tax

If the Net Estate is

Over	But not Over	ESTATE	INHERITANCE
0	5,000.00	Exempt	Exempt
5,000.00	12,000.00	1.0%	2%
12,000.00	30,000.00	2.0%	4%
30,000.00	50,000.00	2.5%	6%
50,000.00	70,000.00	3.0%	8%
70,000.00	100,000.00	5.0%	12%
100,000.00	150,000.00	7.0%	14%
150,000.00	250,000.00	9.0%	16%
250,000.00	500,000.00	11.0%	18%
500,000.00	1,000,000.00	13%	20%
1,000,000.00		15%	22%

Estate and Inheritance Tax

If the Net Estate is

Over	But not Over	ESTATE	INHERITANCE
0	3000.00	Exempt	1.0%
3,000.00	10,000.00	1.0%	
10,000.00	30,000.00	1.5%	2.0%
30,000.00	50,000.00	2.0%	3.0%
50,000.00	80,000.00	2.5%	4.0%
80,000.00	110,000.00	3.0%	5.0%
110,000.00	150,000.00	3.5%	6.0%
150,000.00	190,000.00	4.0%	7.0%
190,000.00	240,000.00	4.5%	8.0%
240,000.00	290,000.00	5.0%	9.0%
290,000.00	350,000.00	5.5%	10.0%
350,000.00	420,000.00	6.0%	11.0%
420,000.00	500,000.00	6.5%	12.0%
500,000.00	600,000.00	7.0%	13.0%
600,000.00	720,000.00	7.5%	14.0%
720,000.00	850,000.00	8.0%	15.0%
850,000.00	1,000,000.00	8.5%	16.0%
1,000,000.00	1,200,000.00	9.0%	17.0%
1,200,000.00	1,500,000.00	9.5%	17.0%
1,500,000.00		10.0%	17.0%

[\[return to index\]](#)