

**[ REPUBLIC ACT NO. 1003, June 12, 1954 ]**

**AN ACT TO AMEND SECTION NINETY-THREE OF  
COMMONWEALTH ACT NUMBERED FOUR HUNDRED SIXTY-SIX  
KNOWN AS THE NATIONAL INTERNAL REVENUE CODE AS  
AMENDED.**

*Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:*

SECTION 1. Section ninety-three of Commonwealth Act Numbered Four hundred sixty-six, otherwise known as the National Internal Revenue Code as amended, is hereby further amended to read as follows:

"SEC. 93. Returns—

- a. *Requirements.*—In all cases of inheritance or transfers subject to either the estate tax or the inheritance tax, or both, or where, though exempt from both taxes, the gross value of the estate exceeds three thousand pesos, executor, administrator, or anyone of the heirs, as the case may be, shall file a return under oath in duplicate, setting forth (1) the value of the gross estate of the decedent at the time of his death, or, in case of a non-resident not a citizen of the Philippines of part of his gross estate in the Philippines; (2) the deductions allowed from gross estate in determining net estate as defined in section eighty-nine; (3) such part of such information as may at the time be ascertainable and such supplemental data as may be necessary to establish the correct taxes: *Provided, however,* That estate returns showing a gross value of fifty thousand pesos or more shall be accompanied with a statement of (1) itemized assets of the estate of the decedent with their corresponding gross value at the time of his death, or, in case of a nonresident not a citizen of the Philippines, of that part of his gross estate situated in the Philippines; (2) itemized deductions allowed from gross estate allowed in section eighty-nine; and, (3) the amount of taxes due whether paid or still due and outstanding duly certified to by certified public accountants."

SEC. 2. This Act shall take effect upon its approval.

Approved, June 12, 1954.

