REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

FCF MINERALS CORPORATION, *Petitioner,*	**CTA *EB* NO. 2622** (CTA Case No. 10003)
	Present:
-*versus*-	**DEL ROSARIO, P.J., RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated:
	FEB 13 2024 3:37 p.m.

x -- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's "Motion for Partial Reconsideration" ("Motion"), filed on 1 September 2023, without any comment from respondent,[1] assailing this Court *En Banc*'s Decision, dated 15 August 2023.

In its Motion, petitioner insists that the Court *En Banc* was mistaken in ruling that petitioner had waived its exemption from paying documentary stamp tax ("DST"). It claims that this goes against the intent of ***Republic Act*** ("***RA***") ***No. 7942***[2] and that waivers of rights cannot be recognized when these go against "the good of the community", "public order", and other such highly abstract notions.

The Motion lacks merit.

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[1] *See* Records Verification Report, dated 9 November 2023, *EB* Records Vol. 2.

[2] An Act Instituting a New System of Mineral Resources Exploration, Development, Utilization and Conservation, 3 March 1995.

It does not escape the Court's notice that in order to argue its case, petitioner relies solely on questionable interpretations of statements in the law and on unqualified abstractions. This can immediately be seen in its attempt to claim that ***Sec. 2 of RA No. 7942*** proves that the law was intended to "allow [Financial and Technical Assistance Agreement ("FTAA")] contractors, such as petitioner, to recover their costs during the period of recovery when their cash flows are most critical". A quotation of the section in question here may clarify the issue:

> "All mineral resources in public and private lands within the territory and exclusive economic zone of the Republic of the Philippines are owned by the State. It shall be the responsibility of the State to promote their rational exploration, development, utilization and conservation through the combined efforts of government and the private sector in order to enhance national growth in a way that effectively safeguards the environment and protect the rights of affected communities."

Nothing in the above speaks about FTAA contractors, recovery of costs, or recovery periods when "cash flows are most critical". At most, petitioner can gesture at the notion of "national growth", yet even that can easily be interpreted as encouraging the collection of taxes, which are, after all, the lifeblood of the government. Much the same can be said of its attempts to utilize related ambiguities such as "equitable sharing", "the good of the community", "public order", and so on.

Indeed, petitioner's attempts to apply these to its own case are overly shallow and general. It simply declares the waiver of its tax exemption as hampering national growth or as being contrary to the good of the community or public order. The problem is that it fails to justify, explain, or support such a declaration. It offers no rational arguments as to *why* the waiver of its tax exemption, or any similar waiver in general, would prevent national growth or be inequitable beyond simply claiming that this is so. It identifies no *concrete* and *specific* provisions in the relevant law to support its contention, merely invoking the broadest of statements in said laws.

In short, petitioner's Motion offers no cogent reason to reverse Our ruling in the Decision.

WHEREFORE, petitioner's "Motion for Partial Reconsideration" is hereby **DENIED** for lack of merit. The Decision, dated 15 August 2023, is hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice