REPUBLIC OF THE PHILIPPINES
**COURT OF TAX APPEALS**
QUEZON CITY

**SPECIAL THIRD DIVISION**

**Dole Philippines Inc. – Stanfilco Division,**
*Petitioner,*

- versus -

**The Sangguniang Panlungsod of the City of Davao, and the Hon. Sara Z. Duterte-Carpio and Hon. Lawrence D. Bantiding,** in their respective capacities as Mayor and Acting Treasurer of the City of Davao,
*Respondents.*

**CTA AC No. 336**
(Civil Case No. R-DVO-22-00837-CV)

Members:

**REYES-FAJARDO**, *Chairperson,*
**ANGELES**, *JJ.*

Promulgated:

APR 2 9 2026
3:10 p.m.

x-----------------------------------------------------------x

# DECISION

**REYES-FAJARDO, *J.*:**

We address the Petition for Review[1] dated August 27, 2024, filed by Dole Philippines Inc. - Stanfilco Division, which seeks to overturn the Decision[2] dated March 27, 2024 and Order[3] dated June 28, 2024, both rendered by Branch 17, Regional Trial Court of Davao (RTC-Davao) in Civil Case No. R-DVO-22-00837-CV. The assailed Decision and Resolution denied petitioner's appeal from City Treasurer of Davao (CT)'s denial of its protest relative to the local environmental taxes it paid for Taxable Year (TY) 2022.

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1 Docket (CTA AC No. 336), pp. 5-72.
2 *Infra* note 20.
3 *Infra* note 24.

## FACTS[4]

Petitioner Dole Philippines Inc. is a domestic corporation duly organized and existing under Philippine laws. DPI has a Stanfilco Division, operating its business at Doña Socorro Street, Belisario Heights Subdivision, Lanang, Davao City. Petitioner may be served with court notices and processes, through its legal counsel the Platon Martinez Flores San Pedro and Leaño Law Offices, located at 6/F Tuscan Building, 114 V.A. Rufino Street, Legaspi Village, Makati City, Metro Manila.[5]

Respondent Sangguniang Panlungsod of the City of Davao is the local legislative body empowered to enact ordinances, levying taxes, fees, and charges, upon such conditions and for such purposes, intended to promote the general welfare of the inhabitants of the city. It may be served with summons, notices, and other pertinent processes at the City Hall Bldg., San Pedro Street, Davao City.[6]

Respondent Hon. Sara Z. Duterte-Carpio is being sued in her capacity as Mayor of the City of Davao, who is mandated to enforce laws and ordinances relative to the governance of, and the exercise of corporate powers by the city. She may be served with summons, notices, and other processes at the City Hall Bldg., San Pedro Street, Davao City.[7]

Respondent Hon. Lawrence D. Batinding is being sued in his capacity as Treasurer of the City of Davao, and as such is tasked to collect all taxes and fees imposed by the city, and is the custodian of its funds. He may be served with summons, notices, and other court processes at the Office of the City Treasurer, San Pedro Street, Davao City.[8]

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4 Based on the offered exhibits stated in plaintiff-appellant (now petitioner)'s Motion for Reconsideration on the Denial to Serve Written Interrogatories with Filing of **Formal Offer of Evidence** (RTC Records, pp. 442-460), which were admitted by the RTC-Davao, through Order dated November 13, 2023 (RTC Records, p. 471).

5 See Par. 6, Appeal, RTC Records, p. 5. Admitted in par. 2, Answer with Affirmative Defense, *id.* at p. 289.

6 See Par. 7, Appeal, *id.* at p. 5. Admitted in par. 2, Answer with Affirmative Defense, *id.* at p. 289.

7 See Par. 8, Appeal, *id.* at p. 5. Admitted in par. 2, Answer with Affirmative Defense, *id.* at p. 289.

8 See Par. 9, Appeal, *id.* at p. 5. Admitted in par. 2, Answer with Affirmative Defense, *id.* at p. 289.

On several dates, petitioner received Business Tax Assessment Division of the Office of the City Treasurer's Environmental Tax Order of Payments (ETOPs), seeking payment of environmental taxes for TY 2022, in the total amount of ₱3,324,825.00, with the following specifics:

| ADDRESS | KIND OF TAX | LAND AREA (IN HECTARES) | SQUARE METERS | ANNUAL TAX (FOR TY 2022) |
|---|---|---|---|---|
| Barangay Tamugan | Environmental Tax ₱0.25/SQM | 500 | 5,000,000 | 1,250,000.00[9] |
| Barangay Malagos | Environmental Tax ₱0.25/SQM | 100 | 1,000,000 | 250,000.00[10] |
| Barangay Tamayong | Environmental Tax ₱0.25/SQM | 329.93 | 3,299,300 | ₱824,825.00[11] |
| Barangays Tawan-Tawan, Cadalian, and Carmen | Environmental Tax ₱0.25/SQM | 400 | 4,000,000 | 1,000,000.00[12] |
| **TOTAL** | | **1329.93** | | **₱3,324,825.00** |

On January 19, 2022, petitioner paid under protest said environmental tax assessments for TY 2022, as summarized below:

| ADDRESS | OR No. | Amount Paid |
|---|---|---|
| Barangay Tamayong | 6498660[13] | ₱824,825.00 |
| Barangay Tamugan (Marilog District) | 6498661[14] | 1,250,000.00 |
| Barangay Malagos (Baguio District) | 6498662[15] | 250,000.00 |
| Barangays Tawan-Tawan, Cadalian, and Carmen | 6498659[16] | 1,000,000.00 |
| **TOTAL** | | **₱3,324,825.00** |

On January 19, 2022, petitioner filed its protest before respondent CT, impugning the environmental taxes for TY 2022 collected by the latter from the former. Petitioner also sought the refund thereof because the same are alleged illegally or erroneously collected local taxes.[17]

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9 Exhibit "D-1." *Id.* at p. 67.
10 Exhibit "D-2." *Id.* at p. 68.
11 Exhibit "D-3." *Id.* at p. 69.
12 Exhibit "D-4." *Id.* at p. 70.
13 Exhibit "E-2." *Id.* at p. 72.
14 Exhibit "E-3." *Id.* at p. 73.
15 Exhibit "E-4." *Id.* at p. 74.
16 Exhibit "E-1." *Id.* at p. 71.
17 Exhibit "B." *Id.* at pp. 43-65.

On January 24, 2022, petitioner received respondent CT's Letter dated January 20, 2022, denying its protest.[18]

On February 22, 2022, petitioner filed its Appeal before RTC-Davao, docketed as Civil Case No. R-DVO-22-00837-CV.[19]

By Decision dated March 27, 2024,[20] RTC-Davao made the following discourse:

> *One.* The environmental taxes based on Ordinance No. 0310-07,[21] s. 2007 (Watershed Code), though named as a tax, is a fee because its primary objective is for regulation, rather than revenue. Being so, said ordinance only needs to be published once per Section 59(d) of the 1991 Local Government Code (LGC), rather than thrice, as required of a tax ordinance under Section 188 of the same Code.
>
> *Two.* Failure of respondents to partner with the Department of Environment and National Resources (DENR) and Department of the Interior and Local Government (DILG) relative to watershed areas would not render the Watershed Code invalid.
>
> *Three.* The environmental taxes collected by respondent CT from petitioner for TY 2022 is not excessive, oppressive, or discriminatory; hence, the presumption that the Watershed Code is valid stands.

For these reasons, RTC-Davao disposed Civil Case No. R-DVO-22-00837-CV as follows:

> **WHEREFORE,** premises considered, the Appeal of **DOLE PHILIPPINES INC. - STANFILCO DIVISION** from the Davao City's Treasurer's Letter [dated] 20 January 2022[,] denying DOLE-Stanfilco's Payment under Protest dated 19 January 2022 is hereby **DENIED**. The instant appeal is hereby **DISMISSED.**
>
> **SO ORDERED.**

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18 Exhibit "A." *Id.* at pp. 41-42.
19 *Id.* at pp. 3-36.
20 Docket (CTA AC No. 336), pp. 79-87.
21 WATERSHED PROTECTION, CONSERVATION AND MANGEMENT ORDINANCE HEREINAFTER REFERRED TO AS THE WATERSHED CODE.

On May 21, 2024, petitioner filed a Motion for Reconsideration,[22] which was met by respondents' Comments to the Motion to the Motion for Reconsideration (of the Decision dated MARCH 27, 2024).[23]

Through Order[24] dated June 28, 2024, RTC-Davao denied petitioner's Motion for Reconsideration.

On August 30, 2024, petitioner filed a Petition for Review,[25] docketed as CTA AC No. 336, to which respondents posted their Comment/Opposition to the Petition for Review (Dated on August 5, 2024) on January 14, 2025.[26]

Under Minute Resolution dated May 16, 2025, CTA AC No. 336 is deemed submitted for decision.[27]

**ISSUE**

Is petitioner liable for environmental taxes found by respondents covering TY 2022?

**ARGUMENTS**

Petitioner argues that the CTA in Division possesses jurisdiction over CTA AC No. 336 because the subject matter of the challenged Decision and Order rendered by the RTC-Davao is a local tax case. This is shown by: (1) the imposition's denomination provided by Watershed Code and its IRR as "environmental tax"; and (2) the OTEPs indicate that the amount being collected are environmental taxes.

Petitioner further states that the assessed environmental taxes covering TY 2020, which it paid under protest, were imposed pursuant to the Watershed Code. For petitioner, respondents illegally

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22 RTC Record, pp. 562-616.
23 *Id.* at pp. 620-636.
24 *Id.* at p. 638.
25 Docket (CTA AC No. 336), pp. 5-72.
26 *Id.* at pp. 502-524.
27 Docket (CTA AC No. 336), unpaginated.

and erroneously collected said environmental taxes from it. The reasons are: (1) it is oppressive and confiscatory as it was based on land area, regardless of the taxpayer's trade and commercial activities; (2) it restrains trade; (3) the computation of such exaction is erroneous and unreasonable; and (4) such Ordinance failed to comply with the publication requirements for tax ordinances.

Granting, the environmental taxes are indeed fees, petitioner nonetheless insists that collection thereof against it is improper, because the amounts it paid far exceeded the cost of regulation.

Petitioner likewise ascribes fault on respondent CT's inclusion of a fragment of land in the computation of said environmental taxes for TY 2022. Particularly, the calculation of environmental taxes must be based on the land area per *approved* Environmental Management Bureau (EMB)'s Environmental Compliance Certificate (ECC), and *not* on the land area per *applied* EMB-ECC, as inaccurately used by respondent CT.

To punctuate its protestations, petitioner believes that the environmental taxes for TY 2022 in the sum of ₱3,324,825.00 are illegally and erroneously collected local taxes.

In repudiation,[28] respondents retort that the environmental taxes collected from petitioner are fees because they are imposed primarily for regulation; hence, the CTA in Division lacks jurisdiction over CTA AC No. 336.

Assuming, the CTA in Division possesses jurisdiction over CTA AC No. 336, respondents nevertheless counter that the Watershed Code is presumed valid and regular; petitioner failed to establish otherwise. Specifically, the DENR-DILG Joint Memorandum does *not* expressly provide for invalidation of Watershed Code, in case of non-compliance; instead, it only provides for administrative sanctions for violation of such memorandum.

Respondents, too, riposte that the environmental tax imposed by the Watershed Code is not excessive, oppressive, confiscatory, arbitrary, and discriminatory because such tax rests on valid and

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28 *Supra* note 26.

reasonable classification. Particularly, the environmental tax is only exacted from persons or entities engaged in agriculture in Agro-Foresty/Non-Tillage areas, and Prima Agricultural Areas of at least 50 hectares. For them, there is huge difference in environmental impact and ability to pay between said persons or entities vis-à-vis ordinary farmers engaged in agriculture within a smaller area.

All in all, respondents conclude that RTC-Davao did not err in denying the reliefs desired by petitioner.

## RULING

The Petition must be dismissed.

Section 7(a)(3) of Republic Act (RA) No. 1125, as amended by RA No. 9282, provides for the jurisdiction of the Court of Tax Appeals (CTA) on local tax cases:

> Sec. 7. Jurisdiction. - The CTA shall exercise:
>
> a. Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> ...
>
> 3. Decisions, orders or resolutions of the Regional Trial Courts in **local tax cases** originally decided or resolved by them in the exercise of their original or appellate jurisdiction;[29]

Section 3(a)(3), Rule 4 of the Revised Rules of the Court of Tax Appeals clarified that the CTA in Division has exclusive appellate jurisdiction over appeals from the decisions, orders, or resolutions of the RTC in local tax cases, decided or resolved by them in the exercise of their original jurisdiction.[30] *Mactel Corporation v. The City*

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[29] Boldfacing ours.

[30] SECTION 3. *Cases Within the Jurisdiction of the Court in Divisions.* — The Court in Divisions shall exercise:
(a) Exclusive original or appellate jurisdiction to review by appeal the following:
...
(3) Decisions, resolutions or orders of the Regional Trial Courts in local tax cases decided or resolved by them in the exercise of their original jurisdiction;

*Government of Makati, et al. (Mactel)*[31] highlighted that "... the CTA's appellate jurisdiction over decisions, orders or resolutions of the RTC becomes operative only when the RTC has ruled on a local tax case." Conversely, if the RTC's final decision, order, or resolution does *not* pertain to a local tax case, then the CTA is bereft of jurisdiction to entertain the same.

The Petition for Review[32] in CTA AC No. 336 challenges the Decision[33] dated March 27, 2024 and Order[34] dated June 28, 2024 rendered by RTC-Davao. True, said Decision and Order relate to the merits of respondent CT's environmental tax assessments for TY 2022, paid by petitioner under protest. Also apt is that the exaction is denominated as environmental tax. Likewise acknowledged is that the ETOPs issued by respondent CT against petitioner repeatedly state environmental taxes as the description of said imposition. Yet, these observations are *not* telling of whether an exaction is a tax or a fee. Instead, it is the object of the imposition which is the true test in the determination thereof. *Bases Conversion and Development Authority, et al. v. City Government of Baguio City (BCDA),*[35] citing *Calalang v. Lorenzo*[36] ruled:

> This Court has likewise explained that the nomenclature in a statute given to an exaction is not necessarily indicative of whether it is a tax or a fee. In *Calalang v. Lorenzo*:
>
> > The charges prescribed by the Revised Motor Vehicle Law for the registration of motor vehicles are in Section 8 of that law called "fees." But the appellation is no impediment to their being considered taxes if taxes they really are. **For not the name but the object of the charge determines whether it is a tax or a fee.** Generally speaking, taxes are for revenue, whereas fees are exactions for purposes of regulation and inspection and are for that reason limited in amount to what is necessary to cover the cost of the services rendered in that connection. Hence, "a charge fixed by statute for the service to be performed by an officer, where the charge has no relation to the value of the services performed and where the amount collected eventually finds its way into the treasury of the branch of the government whose officer or officers collected the charge, is not a fee but a tax."

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31 G.R. No. 244602, July 14, 2021.
32 *Supra* note 1.
33 *Supra* note 20.
34 *Supra* note 24.
35 G.R. No. 192694, February 22, 2023. Boldfacing ours.
36 97 Phil. 212 (1955).

In relation to *BCDA, City of Cagayan De Oro v. Cagayan Electric Power & Light Co., Inc. (CEPALCO)*[37] sketched the variance between a tax and a fee, as well as provided the yardstick for the proper determination thereof, in the following fashion:

> The term "taxes" has been defined by case law as "the enforced proportional contributions from persons and property levied by the state **for the support of government and for all public needs**." While, under the Local Government Code, a "fee" is defined as "any charge fixed by law or ordinance **for the regulation or inspection of a business or activity**."
>
> From the foregoing jurisprudential and statutory definitions, it can be gleaned that the **purpose of an imposition will determine its nature as either a tax or a fee.** If the purpose is primarily revenue, or if revenue is at least one of the real and substantial purposes, then the exaction is properly classified as an exercise of the power to tax. On the other hand, if the purpose is primarily to regulate, then it is deemed an exercise of police power in the form of a fee, even though revenue is incidentally generated. **Stated otherwise, if generation of revenue is the primary purpose, the imposition is a tax but, if regulation is the primary purpose,** the **imposition is properly categorized as a regulatory fee.**

Per *CEPALCO*, if generation of revenue is the primary purpose, the imposition is a tax but, if regulation is the primary purpose, the imposition is a regulatory fee.[38] Plethora of cases[39] consistently ordained that to correctly categorize these exactions, the objectives and purposes of the pertinent tax ordinance must be consulted.

Here, the environmental taxes for TY 2022, paid by petitioner under protest, were tethered on Section 17(i) and (ii) of Watershed Code, which reads:

> **SECTION 17. ENVIRONMENTAL FUND. – For the purpose of implementing the provisions of this Code**, an annual Environmental Tax shall be imposed on all agricultural and other economic undertakings in the Agro-forestry/Non-Tillage Areas and Prime Agricultural Areas of not less than 50 hectares at the rate

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[37] G.R. No. 224825, October 17, 2018. Boldfacing in the original.

[38] *Supra* note 37.

[39] *Municipality of San Mateo, Isabela v. Smart Communications, Inc.*, G.R. No. 219506, June 23, 2021; *City of Cagayan De Oro v. Cagayan Electric Power & Light Co., Inc., supra* note 37; and *Smart Communications, Inc. v. Municipality of Malvar, Batangas*, G.R. No. 204429, February 18, 2014.

> of Twenty[-]Five Centavos (Php0.25) per square meter; provided that:
>
> (i) The Environmental Tax shall also be imposed on corporate entities and persons engaged in agricultural and other economic undertakings on lands covered by growership contracts and other agreements;
>
> (ii) The Environmental Tax collected shall accrue to the General Fund and shall be appropriated in the Annual Budget **solely for the purpose of the implementation of this Code**, the **operational expenses of the Watershed Management Council and all its instrumentalities and for watershed protection, conservation and management programs and projects**, subject to the approval of Davao City Council.[40]

Sifting through the other provisions of the Watershed Code reveals that the environmental taxes imposed under Section 17 thereof are fees, and *not* taxes, as the object and nature thereof are mainly one for regulation. Consider:

**First**. As explicitly intimated on Section 17 of the Watershed Code, said environmental taxes are exacted for the purpose of watershed protection, conservation, management programs, and projects. This is reinforced by Article 3 thereof, stating that the underlying principles for the enactment of the Watershed Code are primarily to protect, conserve, and manage watershed areas to achieve a balance ecosystem, foster public health and welfare, and sustain the City of Davao's water source:

> **ARTICLE 3. UNDERLYING PRINCIPLES**-The underlying principles of [the Watershed] Code are as follows:
>
> a. That [healthy] watershed areas are crucial to a balanced eco-system;
>
> b. That the watershed areas are sources of life-giving water that is vital to public health and welfare[,] and economic growth and development;
>
> c. That water[,] despite its abundance is not an infinite resource that must be protected, conserved[,] and managed to maintain its sustainability.

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40 Boldfacing and character in brackets ours.

To achieve these purposes and objectives, Section 9 of the Watershed Code demonstrates the regulatory nature of said ordinance, by proscribing certain acts of persons or entities engaged in agricultural or other activity in environmentally critical areas,[41] to ensure health and sustainability of the watershed areas:

> ARTICLE 9. PROHIBITED ACTS. - **To ensure the health and sustainability of the Watershed Areas, the following shall be prohibited acts in the Environmentally Critical Areas,** immediately upon effectivity of this Code:
>
> (a) CONSERVATION AREAS -
>
> (i) Land conversion to whatever classification;
> (ii) Commercial tree farming except those related to reforestation;
> (iii) Water drilling except for household use;
> (iv) Hunting, destroying, disturbing or mere possession of any plant or animal or products derived therefrom without permit from the Watershed Management Council;
> (v) Dumping or disposing of any waste products detrimental to plants and animals and inhabitants thereon;
> (vi) Use of motorized equipment without permit from the Watershed Management Council;
> (vii) Mutilating, defacing or destroying objects of natural beauty, burial grounds, religious sites, artifacts or other objects belonging to cultural communities;
> (viii) Damaging or destroying roads and trails;
> (ix) Squatting, mineral exploration illegal occupation;
> (x) Constructing or maintaining the any kind of structure, fence or enclosure and conducting any business enterprise;
> (xi) Altering, removing, destroying or defacing boundary marks or signs;
> (xii)Exploitation of quarry resources and commercial sand and gravel resources
>
> (b) AGRO-FORESTRY AREAS/AGRICULTURAL NON-TILLAGE AREAS -
> (i) Land conversion to whatever classification;
> (ii) Agri-business and other industrial undertaking without Environmental Compliance Certificate (ECC) as provided in Presidential Decree No. 1586 establishing the Environmental Impact Assessment System and Proclamation No. 2146;
> (iii) Water drilling for industrial use except those issued with an ECC pursuant to Presidential Decree No. 1586 and Proclamation No. 2146 and the Davao City Water Resources Management Ordinance;

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41 Under Article 5(g) of the Watershed Code, the term "Environmentally critical areas" are those areas declared by law as national parks, watershed reserves, wildlife, wildlife preserves and sanctuaries.

(iv) Construction of any vertical structures for commercial, industrial, institutional, religious purposes without an ECC except for research and scientific studies, educational purposes and community chapels and churches;
(v) Exploitation of quarry resources and commercial sand and gravel resources;
(vi) Monocrop agriculture activities, including but not limited to, banana and pineapple plantations, ...;
(vii) Aerial spray application of all kinds of farm production inputs and crop protection agents;
(viii) Use of any kind of inorganic fertilizer, pesticide, herbicide and other farm production inputs and crop protection agents.[42]

**Second**. Said environmental taxes would defray the operational expenses of, among others, the Watershed Management Council, who, under Article 13 of the Watershed Code, is "... the **monitoring and evaluation** council of relevant stakeholders and interest groups by common vision of ensuring the **protection, conservation[,] and management** of the watershed areas."[43]

**Third**. *Batangas CATV, Inc. v. The Court of Appeals, et al.*[44] pronounced that the general welfare clause found under Section 16[45] of the LGC is the delegation in statutory form of the *police power* of the State to Local Government Units. Among the facets thereof found in Watershed Code, in aiming to protect, conserve, and manage watersheds, are the promotion of general welfare, health, and safety, enhancement of the right of the people to a balanced ecology.

Condensing Our observations, the environmental taxes levied under Section 17 of the Watershed Code are for the principal purpose of regulating the watershed areas in the City of Davao and sustaining its water source. Tested against the standard made by *BCDA* and *CEPALCO*, though named as a tax, said environmental taxes are fees.

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42 Boldfacing ours.

43 Boldfacing ours.

44 G.R. No. 138810, September 29, 2004.

45 **Section 16.** *General Welfare.* - Every local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the **promotion of the general welfare**. Within their respective territorial jurisdictions, local government units shall ensure and support, among other things, the preservation and enrichment of culture, **promote health and safety, enhance the right of the people to a balanced ecology**, encourage and support the development of appropriate and self-reliant scientific and technological capabilities, improve public morals, enhance economic prosperity and social justice, promote full employment among their residents, maintain peace and order, and **preserve the comfort and convenience of their inhabitants**. (Boldfacing ours)

*A fortiori,* the Decision dated March 27, 2024 and Order dated June 28, 2024 rendered by RTC-Davao pertain to a local *fee* case, and *not* a local tax case. Following *Mactel,* Our jurisdiction thereon never became operative. Therefore, the dismissal of CTA AC No. 336 is in place.

It has been ruled that a party who intends to appeal must comply with the procedures and rules governing appeals; otherwise, the right of appeal may be lost or squandered.[46] Petitioner turned blind to this ruling.

**WHEREFORE,** the Petition for Review dated August 27, 2024, filed by DOLE Philippines Inc. - Stanfilco Division is **DISMISSED,** on jurisdictional ground.

**SO ORDERED.**

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

**I CONCUR:**

HENRY S. ANGELES
Associate Justice

## ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice
Chairperson

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46 See *Herarc Realty Corporation v. The Provincial Treasurer of Batangas,* G.R. No. 210736, September 25, 2018.

## CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

**MA. BELEN M. RINGPIS-LIBAN**
Presiding Justice