

**REPUBLIC OF THE PHILIPPINES
BATANGAS CITY**

OFFICE OF THE SANGGUNIANG PANLUNGSOD

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION HELD BY THE
MEMBERS OF THE SANGGUNIANG PANLUNGSOD OF BATANGAS CITY
ON FEBRUARY 7, 2022 VIA ZOOM APPLICATION**

PRESENT:

| | |
|---|-------------------|
| Hon. Emilio Francisco A. Berberabe Jr., | Presiding Officer |
| Hon. Alyssa Renee A. Cruz, | Councilor |
| Hon. Aileen Grace A. Montalbo, | “ |
| Hon. Nestor E. Dimacuha, | “ |
| Hon. Karlos Emmanjuel A. Buted, | “ |
| Hon. Gerardo A. Dela Roca, | “ |
| Hon. Oliver Z. Macatangay, | “ |
| Hon. Nelson J. Chavez, | “ |
| Hon. Julian B. Villena, | “ |
| Hon. Michael Thomas T. Pastor, | “ |
| Hon. Isidra “Ched” M. Atienza, | “ |
| Hon. Maria Aleth A. Lazarte, | “ |
| Hon. Lorenzo A. Gamboa, Jr., | “ |
| Hon. Angelito “Dondon” A. Dimacuha, | ABC-Rep. |
| Hon. Marjorie A. Manalo, | SK-Fed. Pres. |

“On motion of Councilor Cruz seconded by Councilor Villena, the following Resolution was Adopted:

RESOLUTION NO. 22 S. 2022

**FORWARDING THE NOTICE TO EXPLAIN FROM DILG UNDERSECRETARY
DENSING III TO THE CITY LEGAL OFFICER**

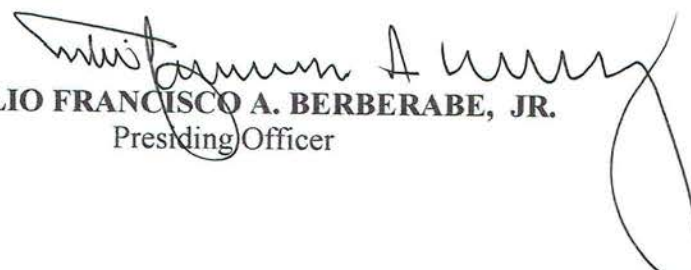
RESOLVED, to forward to the City Legal Officer for appropriate action the Notice to Explain from DILG Undersecretary Epimaco V. Densing III, regarding the validity of Section 124 of the Batangas City Revenue Code of 2009.

UNANIMOUSLY APPROVED.”

I hereby certify that the foregoing Resolution No. 22 S. 2022 was approved by the Sangguniang Panlungsod of Batangas City during its Regular Session held on February 7, 2022.


ATTY. OLIVA D. TELEGATOS
Secretary

ATTESTED:


EMILIO FRANCISCO A. BERBERABE, JR.
Presiding Officer



Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOV'T
 DILG-NAPOLCOM Center, EDSA cor. Quezon Avenue, WES
www.dilg.gov.ph

- Atty. Macarandang
- Atty. Olive Telegatas
- Dra. Ilo Bagui
- Atty. Deguito

[Signature]
 ATTY. VICTOR REGINALD A. DIMACUHA
 SECRETARY TO THE PRESIDENT

HON. BEVERLEY ROSE A. DIMACUHA
 Mayor

HON. EMILIO FRANCISCO A. BERBERABE, JR.
 Vice-Mayor and Presiding Officer

Both of Batangas City
 Batangas City Hall Complex
 P. Burgos Street, Barangay Poblacion 17
 Batangas City, Batangas

BLGS-2021-07-08-019



Re : Notice to Explain

Dear Mayor Dimacuha and Vice-Mayor Berberabe:

This refers to your Batangas City Revenue Code of 2009. Section 124 of the said Code reads:

"Section 124. COLLECTION OF FEES

The following fees shall be collected by the City Treasurer, through the Office of the City Veterinary and Agricultural Services and imposed on all fish products coming to and going out of the City of Batangas:

1. Permit To Transport Fee - - - 50 kilos and below, Php 20.00 plus Php 0.15 per kilo in excess of 50 kilos
2. Inspection Fee - - - - - 50 kilos and below, Php 25.00 plus Php 0.15 per kilo in excess of 50 kilos
3. Examination Fee - - - - - Php 200.00"

Per our evaluation, it appears that the Permit to Transport Fee imposed on all fish products under your Revenue violates Section 133 (e) of Republic Act 7160 or the Local Government Code of 1991:

Matino, Mahusay at Maasahan"

Sangguniang Panlungsod



RECEIVED

By: *[Signature]*

Date/Time: 2/4/2022 - 12 pm

"SECTION 133. Common Limitations on the Taxing Powers of Local Government Units: - Unless otherwise provided herein, the exercise of the taxing powers of provinces, cities, municipalities, and Barangays shall not extend to the levy of the following:

XXXX

(e) ~~Taxes, fee and charges and other impositions upon goods carried into or out of, or passing through, the territorial jurisdictions of local government units in the guise of charges for wharfage, tolls for bridges or otherwise, or other taxes, fees or charges in any form whatsoever upon such goods or merchandise;~~

The same Section of your Revenue Code of 2009 appears to be of DILG-ARTA-DOF JMC No. 2021 since it imposes a **Permit to Transport Fee** (50 kls. And below, Php 20.00 plus Php 0.15 per kilo in excess of 50 kilos) on all fish products coming to and going of the City of Batangas.

Lastly, It may be well to note that the same Section 124 of the Revenue Code imposes an **Inspection Fee** (50 kilos and below, Php25.00 plus Php0.15 per kilo in excess of 50 kilos) and **Examination Fee** of Php200.00. If all fish products are already being inspected or assessed of their physical condition, why is there still a need to examine the same which also entails physical assessment of the products? There appears to be a redundant imposition of fees.

In this regard, you are hereby directed to submit to the undersigned, within ten (10) calendar days from receipt hereof, a comprehensive explanation on the issue herein raised.

Upon receipt hereof, you are also enjoined to suspend the implementation of the aforesaid ordinance.

For compliance.

Very truly yours,


EPIMACO V. DENING III
Undersecretary for Operations

OUSO/EVD/LLLS-LRALLD/clp

