

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
Second Regular Session

HOUSE BILL NO. 10914



Introduced by **Representative ELMER V. CATULPOS**
(I Tahanan Party-List)

EXPLANATORY NOTE

Alas-singko ng umaga, kinabukasan ng bagyo. Naglalakad si Mang Ambo, singkuwenta y siyete anyos, sa gilid ng kanyang palayan sa habagatang Mindanao. Hanggang bukung-bukong ang putik. Nakahiga ang mga uhay na dalawang linggo na lang sana ay aanihin, at umaalingasaw na ang amoy ng nabababad na dayami. Sa isang gabi, nawala ang kita ng anim na buwan. Walang sinuman ang tatawag sa kanya ngayong umaga para sabihing may darating pa ring kita ngayong buwan. Sapagkat sa kasalukuyang batas, iisa lang ang paraan para kumita ang kanyang lupa — at kagabi, kinuha iyon ng bagyo.

Here is what Mang Ambo has not been told: in Batangas, farmland already earns twice. One of the first utility-scale agrivoltaic facilities in Southeast Asia — nearly 200 megawatts — now generates solar power above crops that continue to grow beneath and between the panels, on the same land, at the same time. The farmer harvests below; the sun is harvested above; a lease check arrives whether or not the weather cooperates. It is already happening in this country. What does not exist is a single Philippine law that recognizes it, protects the farmer inside it, or invites the smallholder into it. Every agrivoltaic transaction today proceeds on regulatory guesswork: no rule on land classification, no protection of the farmer's right to keep cultivating, no standard preventing a solar farm from merely wearing agriculture as a disguise. The same is true of the farm gate's other untapped income: Republic Act No. 10816, the Farm Tourism Development Act of 2016, built the registration framework but pointed its incentives at "existing laws" that never arrived. The land can pay the farmer twice, even three times. The law only lets it pay once.

The numbers say the single income stream is failing. Per the Philippine Statistics Authority, the value of agriculture and fisheries production declined by 0.3 percent in the first quarter of 2026 — a reversal of the previous year's growth and the first drop since late 2024 — dragged by crops at negative 2.4 percent and fisheries at negative 6.1 percent, with palay falling 6.3 percent to a six-year low of 4.4 million metric tons. The average Filipino farmer is now about *57 years old* — a demographic profile that signals not a temporary difficulty but a generational exit from farming as a viable livelihood. Globally, agrivoltaics is no longer an experiment: installed capacity exceeded *14 gigawatts as early as 2021*, with yield preservation

of 60 to 80 percent for shade-tolerant crops such as cacao, coffee, and leafy vegetables and cacao, notably, was among the few Philippine crops that grew in the first quarter of 2026. The House itself has taken notice of the other side of this coin: a pending resolution of this Congress calls for an inquiry into large-scale solar projects and their impact on farmland. That fear is legitimate — and this bill is its answer: a framework under which solar does not take the land from the farmer, but pays the farmer to keep farming it.

This Representation builds on what the administration has already put in place. In his 2026 State of the Nation Address, the President reported that the agricultural support system has been strengthened to secure food supply — capital, inputs, equipment, and insurance for farmers and fisherfolk, with crop insurance now extended to equipment and to the lives of those who work the land — as the national mission moves from relief toward security and self-sufficiency. Every one of those programs strengthens the farmer's harvest. This bill supplies the one piece those programs cannot: an income that does not depend on the harvest at all. Insurance softens the loss after the storm; a second income stream means there is money that the storm can never touch. This measure does not replace the harvest agenda. It completes it.

No one in this story is the villain. The solar developer is not a land-grabber by ambition — investors are ready to pay farmers for dual-use land, and are deterred only by legal uncertainty no one has resolved. The Department of Agrarian Reform is not obstructing — it has never been given guidelines to apply. The farmer who sells his land to a subdivision is not betraying agriculture — the law has offered him no way to keep the land and still feed his family. The fault is a vacuum: no framework, no standard, no protection. Because the land cannot legally earn twice, the only offer ever on the farmer's table is to stop being a farmer. This bill puts a better offer on that table.

The urgency is a countdown, not a villain. Executive Order No. 18 is fast-tracking renewable energy investments now; land deals for solar are being signed this year, framework or none. Every quarter without this law, the deals that close are the old kind — outright conversion, the farmer paid once to leave forever — instead of the new kind, where the farmer is paid every month to stay. Farmland converted is never converted back. And the Filipino farmer is 57: the window in which a second income can persuade a son or daughter to take over the farm is closing with him.

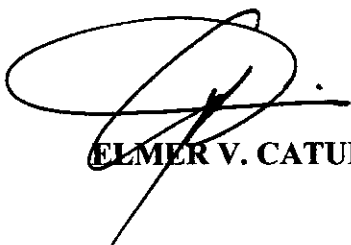
The whole architecture stands on one sentence: *dagdag na kita mula sa parehong lupa, nang hindi isinusuko ang pagiging lupang sakahan*. Specifically, this bill: (1) recognizes agrivoltaic systems as a lawful use of agricultural land — without land conversion, without touching agrarian reform status — but only while the land verifiably keeps producing at not less than sixty percent (60%) of its certified baseline yield; (2) sets mandatory physical design standards — panel clearance, row spacing, reversibility bonds, equipment access — so that no ordinary solar farm can wear agriculture as a costume; (3) protects the farmer inside every lease: written, notarized, DAR-registered, minimum ten (10) years, payments straight to the farmer's own bank account, cultivation rights guaranteed in the deed, and the land shielded from reclassification for ten (10) years after the panels come down; (4) gives the smallholder's farm tourism enterprise the dedicated fiscal incentives that Republic Act No. 10816 promised but never delivered; (5) exempts the farmer's agrivoltaic lease income from income tax for ten

(10) years and grants graduated relief on smallholder farm tourism revenue — with every peso of incentive carrying a stated objective, a performance condition, a sunset, a clawback, and a report; (6) reserves all of it for the small: only farmers in the government's own registry, holding five (5) hectares or less, and their cooperatives — corporate agribusiness is written out by name; and (7) lets cooperatives aggregate, so the smallest farmer enters collectively what he could never afford alone.

In candor, this Representation discloses: the author is the founder of a conglomerate whose interests include hospitality and tourism enterprises. Precisely for that reason, this bill is written so that enterprises like his cannot qualify: every incentive herein is expressly limited to smallholder farmers registered in the RSBSA and to their cooperatives, and corporate enterprises are excluded by the Scope section itself. The author's tourism experience enters this bill only as testimony — from years of receiving guests, he attests that the demand for genuine farm experiences is real, and that the visitor who sleeps on a farm spends money that reaches the farmer's table directly.

Hindi pa ito batas; kapag naipasa, ito ang ipinapangako nito: kapag kinuha ng bagyo ang ani, may aanihin pa rin ang magsasaka.

In view of the foregoing, the immediate passage of this bill is earnestly sought.



ELMER V. CATULPOS

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HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

TWENTIETH CONGRESS
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HOUSE BILL NO. 10914

Introduced by Representative ELMER V. CATULPOS (I_Tahanan Partylist)

**AN ACT ESTABLISHING A FRAMEWORK FOR FARMER INCOME
DIVERSIFICATION THROUGH AGRIVOLTAIC SYSTEMS AND FARM
TOURISM ENTERPRISES, PROVIDING FISCAL INCENTIVES THEREFOR, AND
FOR OTHER PURPOSES**

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

**ARTICLE I
GENERAL PROVISIONS**

SECTION 1. *Short Title.* – This Act shall be known as the "Doble-Ani Act" or the "Farmer Income Diversification Act."

SEC. 2. *Declaration of Policy.* – It is hereby declared the policy of the State to promote the economic welfare of Filipino smallholder farmers by enabling them to derive multiple income streams from the same agricultural land — from the crop, from the sun above it, and from the visitors it welcomes — consistent with the preservation of agricultural land use and the long-term productivity of Philippine farmland. The State recognizes that single-commodity income exposure is a structural driver of rural poverty, and declares that additional income from the same land, without surrendering its agricultural character, is an instrument of both agricultural development and rural social justice. Tax incentives provided herein are instruments of agricultural development policy, the legitimacy of which derives from the measurable improvement in farmer income and land productivity they are designed to generate.

SEC. 3. *Objectives.* – This Act aims to: (a) establish the first dedicated Philippine legal framework for agrivoltaic systems, with the farmer's cultivation rights and income protected at every stage; (b) deliver the dedicated fiscal incentives for smallholder farm tourism that Republic Act No. 10816 contemplated; (c) ensure that renewable energy expansion on

agricultural land proceeds only in the mode that keeps the farmer farming; and (d) reserve the benefits of diversification for smallholder farmers and their cooperatives.

SEC. 4. *Scope.* – This Act shall apply to all smallholder farmers, farmer cooperatives, and qualified agrivoltaic developers operating in the Philippines who satisfy the eligibility requirements established herein. It shall not apply to corporate agricultural enterprises, plantations, or entities whose primary business is energy generation rather than agricultural production, except insofar as such entities enter into qualifying agrivoltaic lease arrangements under Article III of this Act.

ARTICLE II DEFINITION OF TERMS

SEC. 5. *Definition of Terms.* – As used in this Act, the following terms shall mean:

- (a) "**Agrivoltaic System**" refers to a land-use configuration in which photovoltaic solar panels are installed on agricultural land in a manner that permits the simultaneous cultivation of crops or raising of livestock beneath and between the panel arrays, with panel installation designed and certified to preserve agricultural productivity as the primary land use.
- (b) "**Dual-Use Productivity Ratio**" refers to the ratio of actual agricultural yield on an agrivoltaic installation to the baseline yield of the same land under conventional cultivation without solar infrastructure, expressed as a percentage and verified semi-annually.
- (c) "**Qualified Agrivoltaic Developer**" refers to a registered entity that constructs, installs, operates, or finances agrivoltaic systems under a qualifying agrivoltaic lease arrangement with a registered smallholder farmer or farmer cooperative, and has obtained the certifications required under Section 8 of this Act.
- (d) "**Qualifying Agrivoltaic Lease**" refers to a lease agreement between a Qualified Agrivoltaic Developer and a registered smallholder farmer or farmer cooperative, executed in compliance with the requirements of Section 10 of this Act, under which the farmer retains active cultivation rights and receives direct lease income.
- (e) "**Farm Tourism Enterprise**" refers to a business activity operated on agricultural land by a registered smallholder farmer or farmer cooperative that provides visitors with educational, recreational, or experiential activities directly connected to the agricultural operations of the farm, registered under Republic Act No. 10816 and this Act.
- (f) "**Smallholder Farmer**" refers to a natural person who is registered in the Registry System for Basic Sectors in Agriculture (RSBSA) and whose total agricultural landholding does not exceed five (5) hectares, whether owned, leased, or tilled under a Certificate of Land Ownership Award or emancipation patent.
- (g) "**Farmer Cooperative**" refers to a cooperative registered under Republic Act No. 9520 whose members are predominantly smallholder farmers as defined herein, and whose primary stated purpose is agricultural production or the processing, marketing, or diversification of agricultural output.
- (h) "**RSBSA**" refers to the Registry System for Basic Sectors in Agriculture maintained by the Department of Agriculture.

- (i) "**DA**" refers to the Department of Agriculture.
- (j) "**DAR**" refers to the Department of Agrarian Reform.
- (k) "**DOE**" refers to the Department of Energy.
- (l) "**FIRB**" refers to the Fiscal Incentives Review Board.
- (m) "**DARAB**" refers to the Department of Agrarian Reform Adjudication Board.

ARTICLE III

AGRIVOLTAIC SYSTEMS FRAMEWORK

SEC. 6. *Agrivoltaic Systems Recognized.* – Agrivoltaic systems are hereby recognized as a legal land use configuration on classified agricultural land in the Philippines. The installation of solar panels on agricultural land under a qualifying agrivoltaic arrangement shall not constitute a change in land classification or land use, shall not require conversion clearance under Republic Act No. 8435, and shall not affect the agrarian reform status of land subject to a Certificate of Land Ownership Award or emancipation patent, provided that the installation continuously satisfies the minimum Dual-Use Productivity Ratio required under Section 7 of this Act.

SEC. 7. *Minimum Dual-Use Productivity Ratio; Cause Attribution.* – An agrivoltaic installation shall maintain a Dual-Use Productivity Ratio of not less than sixty percent (60%) on a semi-annual basis. The DA shall certify the baseline yield of the relevant land prior to installation. Compliance shall be verified semi-annually by the DA through a combination of satellite imagery analysis and on-site yield record review. An installation that fails to meet the minimum ratio in any two consecutive semi-annual periods shall have its incentive eligibility suspended pending remediation. An installation that fails in any four consecutive semi-annual periods shall be subject to permanent revocation of incentives and full clawback of all incentives received during the non-compliant periods, with interest at the applicable BIR deficiency rate: Provided, That any semi-annual period during which the relevant area was under a state of calamity declared by the President or the concerned sanggunian, or during which yield loss is verified by the DA to have resulted from typhoon, flood, drought, volcanic activity, pest infestation, or other fortuitous event beyond the farmer's control, shall be excluded from the computation of consecutive non-compliant periods, and no suspension, revocation, or clawback shall be based on losses so attributed. The farmer shall never answer for the weather.

SEC. 8. *Physical Design Standards.* – An agrivoltaic system shall comply with the following mandatory physical design standards as conditions of eligibility under this Act: (a) Panel clearance height — the minimum vertical clearance between ground level and the underside of all solar panel arrays shall be *two and one-half (2.5) meters*, sufficient to permit the passage of standard agricultural equipment; an installation that does not satisfy this clearance shall not qualify as an agrivoltaic system under this Act, regardless of the actual agricultural activity conducted beneath the panels; (b) Row spacing — panel row spacing shall be sufficient to permit solar access to the cultivated area below for not less than four (4) hours per day under

normal atmospheric conditions, as certified by the DOE; (c) Reversibility — all structural foundations shall be designed to permit complete removal without permanent degradation of the soil profile, and a removal bond in favor of the DA and the farmer shall be posted by the Qualified Agrivoltaic Developer prior to installation; and (d) Equipment access — access lanes of not less than three (3) meters in width shall be maintained within the installation at intervals sufficient to permit standard farm equipment to reach all cultivated areas. An installation that satisfies all of the foregoing design standards shall be issued a DA Agrivoltaic Certification prior to any claim of incentive eligibility under this Act.

SEC. 9. *Farmer Registration Requirement.* — The farmer-operator in any qualifying agrivoltaic arrangement must be a natural person registered in the RSBSA at the time of lease execution and continuously throughout the incentive period. No corporate entity, partnership, or nominee arrangement shall qualify as a farmer-operator under this Act. Any agrivoltaic lease in which the purported farmer-operator is a natural person acting as a nominee for a corporate or other non-individual beneficial owner shall be void ab initio, and all incentives received thereunder shall be immediately recoverable in full by the BIR with interest and applicable surcharges.

SEC. 10. *Qualifying Agrivoltaic Lease Requirements.* — A lease agreement between a Qualified Agrivoltaic Developer and a registered farmer or farmer cooperative shall qualify under this Act only if it satisfies the following: (a) the lease shall be in writing, notarized, and registered with the DAR within thirty (30) days of execution; (b) the lease shall have a minimum term of ten (10) years; (c) lease payments shall be remitted directly to the registered bank account of the farmer or farmer cooperative, not through the developer or any intermediary, and shall be evidenced by BIR-registered official receipts — any arrangement under which lease payments are routed through the developer or netted against any amount owed by the farmer shall disqualify the lease from incentive eligibility; (d) the lease shall expressly preserve the farmer's right to cultivate beneath and between the panel arrays throughout the lease term; (e) the lease shall include a production maintenance obligation on the farmer, requiring cultivation of not less than sixty percent (60%) of the available under-panel area throughout the lease term, as a condition of the farmer's continued receipt of the income tax exemption under Section 19 of this Act, subject to the same cause-attribution rule provided in Section 7; and (f) any amendment to the lease that affects payment terms, clearance height, or cultivation rights shall require prior DA concurrence.

SEC. 11. *Site Suitability and Land Prioritization.* — Before a Qualified Agrivoltaic Developer may claim any incentive under this Act, the developer shall submit to the DA a site suitability assessment demonstrating that the proposed installation site was selected primarily on the basis of solar irradiance, topographic suitability, and proximity to grid interconnection infrastructure, rather than solely on the basis of land acquisition cost. The DA shall promulgate guidelines for site suitability assessment within ninety (90) days of this Act's effectivity. In cases where multiple proposed sites are otherwise comparable, the DA shall give priority certification to installations on marginal or degraded agricultural land before prime irrigated agricultural land.

SEC. 12. *Non-Duplication of Incentives.* – No Qualified Agrivoltaic Developer shall simultaneously claim fiscal incentives under this Act and fiscal incentives under Republic Act No. 9513 (the Renewable Energy Act of 2008), Republic Act No. 11534 (the CREATE Act), as amended, or any other law that provides equivalent income tax or customs duty relief for the same solar installation. A developer that holds existing BOI or PEZA registration for a renewable energy project on the same land shall not be eligible for incentives under this Act unless it demonstrates to the FIRB, by means of an additionality assessment, that the incentive under this Act provides a material benefit not duplicative of existing incentive entitlements and that the agrivoltaic design requirements of this Act impose genuine additional cost not covered by existing incentives.

SEC. 13. *Post-Term Land Protections.* – Upon the expiration or termination of a qualifying agrivoltaic lease: (a) the Qualified Agrivoltaic Developer shall remove all solar infrastructure within ninety (90) days of expiration or termination, at the developer's cost, and restore the land to its pre-installation agricultural condition, as verified by the DA; (b) the land shall not be reclassified for non-agricultural use for a period of ten (10) years following the expiration or termination of the lease, regardless of the land's ownership status at the time of the application for reclassification; and (c) the farmer or farmer cooperative shall have a right of first refusal, exercisable within sixty (60) days of written notice, on any subsequent solar energy project proposed on the same land within ten (10) years of lease termination.

ARTICLE IV FARM TOURISM ENTERPRISES

SEC. 14. *Expanded Farm Tourism Framework.* – In addition to the framework established under Republic Act No. 10816, farm tourism enterprises operated by registered smallholder farmers or farmer cooperatives shall be entitled to the fiscal incentives provided in Article VI of this Act, subject to the eligibility and compliance requirements of this Article. A farm tourism enterprise shall be deemed to serve an agricultural development function, and its income tax treatment shall reflect that function as provided herein.

SEC. 15. *Eligibility for Farm Tourism Incentives.* – To qualify for incentives under this Act, a farm tourism enterprise shall:

- (a) be registered under Republic Act No. 10816 with the Department of Tourism;
- (b) be operated by a natural person registered in the RSBSA, or by a farmer cooperative;
- (c) derive not less than forty percent (40%) of its gross revenue from the sale of agricultural products produced on the same land;
- (d) maintain active cultivation of not less than seventy percent (70%) of the total land area of the farm; and
- (e) submit an annual compliance report to the DA and the BIR documenting agricultural production volume, visitor arrivals, and revenue breakdown by source.

SEC. 16. *Permitted Farm Tourism Activities.* – For purposes of this Act, farm tourism activities include agricultural tours and demonstrations, farm-based educational programs, harvest participation activities, agro-processing workshops, overnight agri-stays with active farm engagement, farm-to-table dining experiences utilizing produce from the registered farm, and such other activities as the DA and the Department of Tourism may jointly prescribe by regulation. Activities that are purely recreational and bear no connection to the agricultural operations of the farm shall not qualify as farm tourism activities under this Act.

ARTICLE V COOPERATIVE MECHANISMS AND TECHNICAL ASSISTANCE

SEC. 17. *Cooperative Aggregation.* – Farmer cooperatives registered under Republic Act No. 9520 may serve as aggregating entities for the purposes of this Act, enabling individual smallholder members who independently do not meet minimum installation or enterprise thresholds to access incentives collectively. A farmer cooperative that collectively operates or hosts an agrivoltaic installation or farm tourism enterprise shall be treated as a single eligible entity for purposes of this Act, and the compliance obligations of individual members shall be discharged through the cooperative’s consolidated reporting.

SEC. 18. *Technical Assistance, Capability Building, and Access to Financing.* – The DA, through the Agricultural Training Institute and in coordination with the Department of Tourism, the TESDA, the DOST, and the DOE, shall establish a Doble-Ani technical assistance program covering: (a) shade-tolerant crop selection and under-panel cultivation techniques; (b) farm tourism enterprise development, hospitality skills, and food safety certification for smallholders; (c) lease literacy assistance, including free pre-execution review of proposed agrivoltaic leases by the DA or the Public Attorney’s Office to ensure the farmer understands every term before signing; and (d) facilitation of credit for smallholder farm tourism development through the Land Bank of the Philippines and the Agricultural Credit Policy Council. Priority in all technical assistance and financing facilitation shall be given to smallholders in geographically isolated and disadvantaged areas and in fourth- to sixth-class municipalities.

ARTICLE VI FISCAL INCENTIVES

SEC. 19. *Income Tax Exemption on Agrivoltaic Lease Income.* – Lease income received by a registered smallholder farmer or farmer cooperative from a qualifying agrivoltaic lease shall be exempt from income tax for a period of ten (10) years from the first receipt of lease income under a qualifying arrangement. The exemption applies solely to the lease income component and does not extend to income from agricultural production on the same land. The exemption shall be suspended upon any determination of non-compliance with the minimum Dual-Use Productivity Ratio under Section 7 not excused by the cause-attribution rule therein, and shall

be permanently forfeited upon revocation of incentive eligibility. This exemption is subject to the sunset and review standards of Section 29 of this Act.

SEC. 20. *Income Tax Relief on Farm Tourism Revenue.* – A registered farm tourism enterprise operated by a smallholder farmer or farmer cooperative shall be entitled to a graduated income tax exemption on its gross farm tourism revenues as follows: full exemption for the first three (3) years of operation; fifty percent (50%) exemption for years four through six; and twenty-five percent (25%) exemption for years seven through ten. Beyond year ten, farm tourism income shall be subject to the applicable income tax rate without further exemption under this Act. The exemption is conditioned on continued satisfaction of the eligibility requirements under Section 15 and is subject to the sunset and review standards of Section 29 of this Act.

SEC. 21. *VAT Exemption on Agrivoltaic Equipment.* – The importation and local purchase of solar panels, mounting structures, inverters, and associated balance-of-system components specifically designed and certified for dual-use agrivoltaic installation shall be exempt from value-added tax, provided that the equipment is installed in a DA-certified agrivoltaic system under a qualifying agrivoltaic lease. The VAT exemption shall not apply to equipment installed in conventional ground-mounted solar systems that do not satisfy the physical design standards of Section 8.

SEC. 22. *Local Business Tax Relief; No Targeting Levies.* – A province, city, or municipality may, by ordinance, grant a local business tax rate of not more than fifty percent (50%) of the rate otherwise applicable to tourism or agricultural enterprises to farm tourism enterprises and agrivoltaic host farms registered under this Act, for the duration of their eligibility. A local government unit that grants such relief shall be given priority in the programming of DA and Department of Tourism development funds for agricultural and farm tourism infrastructure within its jurisdiction, and shall be recognized in the annual report under Section 26. No local government unit shall impose additional levies, fees, or charges specifically targeting farm tourism or agrivoltaic activities as such.

SEC. 23. *FIRB Clearance Requirement.* – A Qualified Agrivoltaic Developer seeking incentives under this Act shall obtain FIRB clearance prior to filing any claim for incentive benefits with the BIR. The FIRB clearance application shall include: (a) a certification from the DOE of the agrivoltaic installation's technical compliance with Section 8; (b) a certification from the DA of Dual-Use Productivity Ratio compliance under Section 7; (c) the notarized and DAR-registered lease agreement under Section 10; (d) an additionality assessment under Section 12; and (e) a fiscal impact assessment. The FIRB shall act on a clearance application within sixty (60) days of receipt of a complete application. No FIRB clearance shall be required of the smallholder farmer or farmer cooperative for the exemptions under Sections 19 and 20, which shall be claimed directly with the BIR upon presentation of the certifications and registrations required by this Act.

SEC. 24. *Clawback Mechanism.* – The BIR shall initiate clawback proceedings within ninety (90) days of any of the following triggering events:

- (a) DA determination of non-compliance with the minimum Dual-Use Productivity Ratio under Section 7 not excused by the cause-attribution rule therein;
- (b) a finding that a qualifying agrivoltaic lease contains a nominee arrangement under Section 9;
- (c) a finding that lease payments were routed in violation of Section 10(c);
- (d) failure to satisfy FIRB clearance requirements under Section 23; or
- (e) any material misrepresentation in a compliance report. Clawback amounts shall bear interest at the applicable BIR deficiency rate from the date of original receipt of the incentive benefit. Clawback for developer violations shall run against the developer; the farmer's exemption shall not be clawed back for violations committed by, and within the exclusive control of, the developer.

SEC. 25. *Annual Compliance Reporting.* – Each beneficiary of incentives under this Act shall submit an annual compliance report to the DA, the DOE, the Department of Tourism (for farm tourism enterprises), and the BIR, not later than March 31 of the year following each calendar year of incentive receipt. The report shall document: agricultural production volume and yield ratios; lease income received and payment routing documentation; visitor arrivals and revenue breakdown for farm tourism enterprises; and any material changes in land use, panel configuration, or enterprise structure. Failure to submit a timely and complete compliance report shall suspend incentive eligibility for the reporting year and may constitute grounds for revocation. For smallholder farmers, the DA shall provide standard single-page reporting forms in Filipino and the regional language, and shall accept reports filed through the municipal agriculture office.

ARTICLE VII INSTITUTIONAL RESPONSIBILITIES

SEC. 26. *Role of the Department of Agriculture.* – The Department of Agriculture (DA) shall perform the following:

- (a) maintain the RSBSA and ensure its accuracy for purposes of farmer eligibility determinations under this Act;
- (b) issue and maintain DA Agrivoltaic Certifications;
- (c) conduct semi-annual Dual-Use Productivity Ratio verifications, including cause-attribution findings;
- (d) issue site suitability guidelines and conduct site suitability reviews;
- (e) receive and review annual compliance reports from agrivoltaic host farms;
- (f) initiate suspension or revocation proceedings upon findings of non-compliance; and
- (g) publish an annual report on the state of agrivoltaic and farm tourism development under this Act, including aggregate data on installations, farmer income outcomes, and compliance rates, and recognizing therein the provinces with the best and the most improved smallholder income diversification outcomes, like being compared only with like.

SEC. 27. *Role of the Department of Energy.* – The Department of Energy (DOE) shall perform the following:

- (a) issue technical certifications for agrivoltaic installations confirming compliance with the physical design standards of Section 8;
- (b) coordinate with the DA on panel clearance, row spacing, and solar access standards;
- (c) maintain a national registry of certified agrivoltaic installations; and
- (d) issue guidelines on grid interconnection for agrivoltaic systems, with particular attention to the net metering constraints applicable in distribution utilities serving agricultural areas.

SEC. 28. *Role of the Department of Agrarian Reform.* – The Department of Agrarian Reform (DAR) shall perform the following:

- (a) receive and register qualifying agrivoltaic leases under Section 10;
- (b) confirm that agrivoltaic installations on CARP-covered land do not affect the beneficiary status of farmer-operators;
- (c) through the DARAB, adjudicate disputes arising from qualifying agrivoltaic leases; and
- (d) issue guidelines on the agrarian reform treatment of agrivoltaic installations within ninety (90) days of this Act's effectivity.

ARTICLE VIII FINAL PROVISIONS

SEC. 29. *Incentive Design Standards; Relationship to General Tax Incentive Legislation.* –

Every fiscal incentive established under this Act carries, on the face of this Act, a stated developmental objective, a defined beneficiary class, a performance condition, a sunset not exceeding ten (10) years per beneficiary, a clawback provision, and a compliance reporting obligation. These standards are self-contained and enforceable under this Act. This Act shall further be read in harmony with any law of general application governing the design, review, or administration of tax incentives — whether enacted before, together with, or after this Act — and, in the event of conflict as to incentive design, assessment, or review standards, the law of general application shall prevail, without diminishing the substantive entitlements of smallholder farmers and farmer cooperatives herein.

SEC. 30. *Implementing Rules and Regulations; Self-Executing Provisions.* – The DA, in coordination with the DOE, the DAR, the Department of Tourism, the DOF, the BIR, and the FIRB, shall promulgate the Implementing Rules and Regulations of this Act within ninety (90) days from its effectivity, including standard forms for qualifying agrivoltaic lease registration, DA Agrivoltaic Certification applications, Dual-Use Productivity Ratio verification, FIRB clearance applications, annual compliance reports, and farm tourism registration under this Act: Provided, That the failure to promulgate such rules shall not suspend the effectivity of this Act, and Sections 6, 9, 10, 13, and 22 hereof shall be self-executing upon the effectivity of this Act.

SEC. 31. *Appropriations.* – The amount of *[[Five hundred million pesos (P500,000,000.00) — open decision; cost the DA verification system, technical assistance program, and DOE registry before filing]]* is hereby appropriated for the initial implementation of this Act, chargeable against the budget of the DA. Thereafter, such sums as may be necessary shall be included in the annual General Appropriations Act. The verification, certification, and registry functions created by this Act shall not be funded at the expense of existing production support programs for farmers and fisherfolk.

SEC. 32. *Separability Clause.* – If any provision of this Act is declared unconstitutional or invalid, the other provisions not affected thereby shall continue to be in full force and effect.

SEC. 33. *Repealing Clause.* – All laws, decrees, executive orders, rules and regulations or parts thereof inconsistent with the provisions of this Act are hereby repealed or modified accordingly. The provisions of Republic Act No. 10816 not inconsistent with this Act shall remain in full force and effect, and the incentive provisions of this Act shall be read as supplementing, not replacing, the registration and promotional framework of that Act.

SEC. 34. *Effectivity.* – This Act shall take effect fifteen (15) days after its complete publication in the Official Gazette or in a newspaper of general circulation.

Approved,