

AMENDMENT OF THE REVISED SCHEDULE OF SUGGESTED COMPROMISE PENALTIES UNDER REVENUE MEMORANDUM ORDER (RMO) NO. 1-90, DATED NOVEMBER 28,1989, FOR VIOLATION OF SECTION 264 OF THE NA...

BIR REVENUE MEMORANDUM ORDER NO. 56-2000, December 01, 2000

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SECTION 1. Schedule of Suggested Compromise Penalties Relating to Compliance Requirements on the Printing, Possession, Use and issuance of Sales or Commercial Invoices - Pursuant to Section 204 of the National Internal Revenue Code of 1997, the schedule of suggested compromise penalties under RMO No. 1-90, for violation of Section 264 of the said Code concerning the printing, possession, use and issuance of sales or commercial invoices is hereby amended, as follows:

CODE

NATURE OF

CRIMINAL PENALTY

AMOUNT OF COMPROMISE PENALTY

SEC.

VIOLATION

IMPOSED UPON

CONVICTION

Specific
Violation

First
Offense

Second
Offense

Sec. 264

Failure or Refusal to issue Receipts or Sales or Commercial Invoices; Violations related to the Printing of such Receipts or Invoices and other violations.

Fine of not less than One Thousand Pesos (P1,000.00) but not more than Fifty Thousand (P50,000.00) and suffer imprisonment of not less than two (2) years but not more than four (4) years.

a) For failure to issue receipts or sales or commercial invoices

P10,000.00

P20,000.00

Sec. 264

b) For refusal to issue receipts or sales or commercial invoices

P25,000.00

P50,000.00

c) For issuance of receipts that do not truly reflect and/or contain all the information required to be shown therein

P1,000.00

P 2,500.00

If the duplicate copy of the invoice is blank but the original copy thereof is detached from the booklet and cannot be accounted for

P10,000.00

P20,000.00

If the amount of the transaction stated in the taxpayer's copy is understated versus the amount per copy of the invoice issued to the purchaser

Not qualified for
compromise

Sec. 264 d) (i) For possession or use of unregistered receipts or invoices;

P10,000.00

P20,000.00

(ii) Use of unregistered cash register machines in lieu of invoices or receipts

P25,000.00

P50,000.00

e) For possession or use of multiple or double receipts or invoices

Not qualified for
compromise

f) for printing or causing, aiding or abetting the printing of:

1) Receipts or invoices without authority from the BIR

P10,000.00

P20,000.00

2) Double or multiple sets of receipts or invoices

Not qualified for
compromise

3) Receipts or invoices not bearing any of the following:

P5,000.00

P10,000.00

a. Consecutive numbers

b. Name of Taxpayer

c. Business Style

d. Business address of the person or entity to use the same

e. Taxpayer Identification No.

f. Name, address, date, authority no. of the printer and inclusive serial nos. of the batch or receipts printed.

SECTION 2. The schedule of compromise penalties herein prescribed shall not prevent the Commissioner or his duly authorized representative from accepting a compromise amount higher than as provided hereof. A compromise offer lower than the prescribed amount may be accepted after approval by the Commissioner of Internal Revenue or his duly authorized representative.

SECTION 3. All offers of compromise shall be made by accomplishing the form as shown in Annex "A*" (*Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.)

SECTION 4. Strict compliance herewith is enjoined.

SECTION 5. Effectivity - This Order shall take effect immediately.

Adopted: 01 Dec. 2000

(SGD.) DAKILA B. FONACIER
Commissioner of Internal Revenue

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