NATIONAL ADMINISTRATIVE REGISTER · JULY 18, 2000

# PRESCRIBING THE POSTING OF NOTICE FOR THE ISSUANCE OF SALES/COMMERCIAL INVOICE AND/OR OFFICIAL RECEIPT BY PERSONS REQUIRED BY LAW TO ISSUE SALES/COMMERCIAL INVOICES AND/OR OFFIC...

*BIR REGULATIONS NO. 4-2000, July 18, 2000*

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SECTION 1. Scope . — Pursuant to the provisions of Section 244, in relation to Sections 237, 238, 264 and 275 of the Tax Code of 1997, these Regulations are hereby promulgated to prescribe the posting of a notice on the requirement for the issuance of sales/commercial invoice and/or official receipts by persons engaged in trade or business, including the exercise of profession, who are required by law or regulations to issue sales/commercial invoice and/or official receipts, define violations thereof and provide the penalties for non-compliance therewith.

SEC. 2. Policy. — These Regulations are intended to improve revenue collection through the enforcement of the legal provision on the issuance of sales/commercial invoice and/or official receipt by persons required by law or regulations to issue sales/commercial invoices and/or official receipts and to inculcate upon the minds of the taxpaying public that the issuance of sales invoice/official receipt is mandated by law such that every seller is obligated to issue sales/commercial invoice and/or official receipt on sales transactions with or without demand from the buyer of goods and services.

SEC. 3. Exhibition of Notice at Place of Business. — Persons required to issue sales/commercial invoices and official receipts under existing rules shall cause to be posted in their places of business, including branches and mobile stores, in such area conspicuous to the public, a notice containing and showing in bold letters the following:

**NOTICE TO THE PUBLIC:**

THIS BUSINESS ESTABLISHMENT IS REQUIRED BY LAW TO ISSUE SALES/COMMERCIAL INVOICE/OFFICIAL RECEIPT. VIOLATION HEREOF IS PUNISHABLE BY FINE AND/OR IMPRISONMENT. PLEASE REPORT ANY VIOLATION TO THE BUREAU OF INTERNAL REVENUE.

(Issuance of sales/commercial invoice and/or official receipt is not required for every sale valued at P25 or below by a Non-VAT taxpayer)

Commissioner of Internal Revenue

At no time shall the above notice be detached, removed or covered from public view. For uniformity, the size specification of the notice shall be twelve (12) inches in width and eight (8) inches in length,

SEC.4. Violations and Penalties. — The following acts or omissions shall constitute violation of these Regulations:

a) Failure and neglect to post the notice required herein; and/or
b) Deliberate removal of the notice.

Any person who commits any of the above acts or omissions shall, upon conviction, be punished by a fine of not



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more than One Thousand Pesos (P1,000) or suffer imprisonment of not more than six (6) months, or both, pursuant to the provisions of Section 275 of the National Internal Revenue Code (NIRC) of 1997.

SEC. 5. General Provisions. — In case of corporations, partnerships or associations, the penalty shall be imposed on the president, partner, general manager, branch manager, officer-in-charge and/or employees responsible for the violation.

SEC. 6. Repealing Clause . — All rules and regulations and other revenue issuances or parts thereof inconsistent with the provisions of these regulations are hereby amended accordingly.

SEC. 7. Effectivity . — These Regulations shall take effect after fifteen (15) days from publication in any newspaper of general circulation.

Adopted: 18 July 2000

(SGD.) JOSE T. PARDO
Secretary of Finance

Recommending Approval:

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


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