

FURTHER AMENDING THE NATIONAL INTERNAL REVENUE CODE BY ADDING SECTION 216-A TO REGULATE THE PRINTING OF RECEIPTS OR SALES OR COMMERCIAL INVOICES.

PRESIDENTIAL DECREE NO. 1255, November 28, 1977

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WHEREAS, there is an urgent need to regulate the printing of receipts or sales or commercial invoices in order to prevent the possession or use of unregistered invoices or receipts and double or multiple sets thereof;

WHEREAS, to carry out this objective, it is imperative that the printing of receipts or sales or commercial invoices be reported to and regulated by the Bureau of Internal Revenue;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and decree the following:

SECTION 1. The National Internal Revenue Code, as amended, is hereby further amended by adding a new section to be known as Section 216-A to read as follows:

"SECTION 216-A. Printing of Receipts or Sales or Commercial Invoices.—All persons who print receipts or sales or commercial invoices shall, for every Job order, secure from the Bureau of Internal Revenue an authority to print said receipts or invoices before printing the same.

"No authority to print receipts or sales or commercial invoices shall be granted unless the receipts or invoices to be printed are serially numbered and shall show, among other things, the name, business style, taxpayer account number and business address of the person or entity to use the same.

"Within twenty (20) days from the end of every calendar quarter, the printer shall submit to the Bureau of Internal Revenue a report containing the following information:

"1. Names, addresses, taxpayer account numbers of the persons or entities for whom the receipts or sales or commercial invoices were printed during the preceding quarter; and

"2. Quantity of receipts or invoices printed and the serial numbers of the receipts or invoices in each booklet."

SEC. 2. The acts or omissions in violation of the provisions of Section 216-A shall be penalized under Section 220-A of the national Internal Revenue Code, as amended.

SEC. 3. Secretary of Finance shall issue rules and regulations to implement the provisions of this Decree upon the recommendation of the Commissioner of Internal Revenue.

SEC. 4. All existing laws, rules and regulations inconsistent herewith are hereby repealed or amended accordingly.

SEC. 5. This Decree shall take effect immediately upon approval.

Done in the City of Manila, this 28th day of November, in the year of Our Lord, nineteen hundred and seventy-seven.

(Sgd.) FERDINAND E. MARCOS
President of the Philippines

By the President:

(Sgd.) JUAN C. TUVERA
Presidential Assistant

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