

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

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 NATIONAL INTERNAL REVENUE CODE OF 1997 RELATING TO THE PRINTING, POSSESSION, USE AND ISSUANCE OF SALES OR COMMERCIAL INVOICES

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 SEC.	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED UPON CONVICTION	AMOUNT OF COMPROMISE PENALTY		
			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) refusal to issue	For P25,000.00	P50,000.00

receipts or
sales or
commercial
invoices

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

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

P10,000.00 P20,000.00