

**[ 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 Commercial Invoices; Violations related to the Printing of such Receipts or Invoices and other violations.	or to 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