

## REVISED SCHEDULE OF COMPROMISE PENALTY

CODE SEC	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED	AMOUNT OF COMPROMISE		
90/275	Failure to have the statement of assets of the decedent and the deductions from gross estate certified by an independent CPA duly accredited by the BIR	Fine of not more than P1,000 or imprisonment of not more than 6 months, or both. (Sec. 275, NIRC)	If the gross estate		
			Exceeds	But Does Not Exceed	Compromise is
			P 2,000,000	P 5,000,000	P 7,500
			5,000,000	10,000,000	10,000
			10,000,000	25,000,000	20,000
			25,000,000	50,000,000	25,000
			50,000,000	xxx	50,000
232/235	Failure to keep/preserve records required by law or regulations	Fine of not more than P1,000 or imprisonment for not more than (six) 6 months, or both. (Sec. 275, NIRC)	If gross annual sales, earnings or receipts		
			Exceeds	But Does Not Exceed	Compromise is
			P xxx	P 50,000	P 1,000
			50,000	100,000	3,000
			100,000	500,000	5,000
			500,000	5,000,000	10,000
			5,000,000	10,000,000	15,000
			10,000,000	20,000,000	20,000
			20,000,000	50,000,000	30,000
			50,000,000	xxx	50,000
232	Failure to have books of accounts audited and have the financial statements attached to the income tax return certified by an independent CPA duly accredited by the BIR	Fine of not more than P1,000 or imprisonment of not more than 6 months, or both. (Sec. 275, NIRC)	If gross annual sales earnings or receipts		
			Exceeds	But Does Not Exceed	Compromise is
			P 25,000 (for any Quarter);	P 200,000 (for the year);	P 3,000
			200,000	500,000	5,000
			500,000	5,000,000	10,000
			5,000,000	10,000,000	15,000
			10,000,000	25,000,000	20,000
			25,000,000	xxx	25,000
236/258	Failure to Register	Fine of not less than P5,000 but not more than P20,000 and imprisonment of not less than 6 months but not more than 2 years	If the subject establishment is located in the following:		
			a. Cities		20,000*
			b. 1 <sup>st</sup> class municipalities		10,000*
			c. 2 <sup>nd</sup> class municipalities		5,000*
			d. 3 <sup>rd</sup> class municipalities		2,000*
			<b>* Penalties provided are inclusive of all other violations</b>		
258	Failure to pay annual registration fee by a person engaged in the business of distilling, rectifying, repacking, compounding or manufacturing article subject to excise tax	Fine of not less than P30,000 but not more than P50,000 and suffer imprisonment of not less than 2 years but not more than 4 years	a. Cities		30,000
			b. 1 <sup>st</sup> class municipalities		20,000
			c. 2 <sup>nd</sup> class municipalities		15,000
			d. 3 <sup>rd</sup> class municipalities		10,000

CODE SEC	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED	AMOUNT OF COMPROMISE
236/275	Failure to Pay & Display the Annual Registration Fee (BIR Form 0605)	Fine of not more than 1,000 or imprisonment of not more than 6 months (Sec. 275, NIRC)	P 1,000
236/275	No Certificate of Registration displayed	Fine of not more than 1,000 or imprisonment of not more than 6 months (Sec. 275, NIRC)	P 1,000
236/275	Failure to display the poster "Ask for BIR Receipt" or "Notice to the Public to demand receipts / invoice"	Fine of not more than 1,000 or imprisonment of not more than 6 months, or both. (Sec 275, NIRC)	P 1,000
236/275	Failure to attach or paste authorized sticker/DECAL authorizing the use of CRM/POS/CAS  Failure to present application form (BIR Form 1900 and 1905) to use registered sales books/permit to use loose leaf sales books	Fine of not more than 1,000 or imprisonment of not more than 6 months, or both. (Sec 275, NIRC)	P 1,000 per unit  P 1,000
238/275	Failure of the printer to submit the required quarterly report (Sec. 238, NIRC)	Fine of not more than P1,000 or imprisonment of not more than 6 months or both	<b>First Offense</b> P 5,000 <b>Second Offense</b> P 10,000  <i>Subsequent offenses shall be considered as willful failure, and thus not subject to compromise.</i>
250	<b>Failure to make, file, or submit</b> the complete quarterly Summary Lists of Sales and Purchases-Local & Imported (SLSP), the Annual Alpha List of Payees and/or Employees subjected to withholding taxes, or supply correct and accurate information therein at the time or times required by the Tax Code, as amended, or other existing rules and regulations		<i>One Thousand Pesos (₱1,000) for each failure to make, file, or submit the said information returns. Provided, however, that the aggregate amount to be imposed for such failures during a calendar year shall not exceed Twenty-Five Thousand Pesos (₱ 25,000).</i>  <i>For this purpose, failure to supply the required information for each buyer or seller of goods and services shall <b>constitute a single punishable act or omission</b> pursuant to Revenue Memorandum Circular (RMC) No. 51-2009.</i>  <i>Notwithstanding the foregoing, failure on the part of the taxpayer to make, file or submit the required <b>complete</b> Schedules of Sales/Purchases including Importations, if any, (SLS/P/I)/Annual Alpha Lists at the time or times required by the Tax Code, as amended, and other existing rules and regulations under the following circumstances shall be considered as willful failure/neglect tantamount to fraud and thus cannot be compromised:</i> <b>(a) failure to submit for at least:</b>

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			<ul style="list-style-type: none"> <li>• <b>two (2) times in a taxable year, in the case of required complete SLS/P/I;</b></li> <li>• <b>two (2) consecutive years, in the case of Annual Alpha Lists of Payees from whom Taxes were Withheld; and</b></li> </ul> <p><b>(b) non-submission in the format prescribed.</b></p> <p><i>Complete Summary Lists refers to the set of Summary Lists of Sales (SLS) and Summary Lists of Purchases (SLP). In the case of those with importations, completeness shall include not only SLS and SLP but also the Summary Lists of Importations (SLI). Failure to submit the full/complete lists shall be counted as one violation.</i></p> <p><i>Thus, submission of incomplete lists, including the submission of erroneous lists, shall be considered as an act of non-submission. The submission of falsified information is an act of fraud and cannot be compromised.</i></p> <p><i>Non-compliance with a duly issued <b>Subpoena Duces Tecum (SDT)</b> is penalized under Sec. 266 of the Tax Code, as amended, and the prosecution thereof is provided under RMO No. 10-2013.</i></p>
250	<p><b>Failure to make, file or submit</b> information returns, schedules, reports, sworn statements, certifications and other documents, (except quarterly SLS/P/I, and the Annual Alpha List of Payees and/or the Annual Alpha List of Employees subjected to withholding taxes), or keep any record required by the Tax Code, as amended, or other existing rules and regulations</p>		<p>One Thousand Pesos (₱1,000) for each information return, schedule, report, sworn statement, certification and other document not made, filed or submitted, or for each record not maintained. Provided, however, that the aggregate amount to be imposed for such failures during a calendar year shall not exceed Twenty Five Thousand Pesos (₱25,000).</p>
250	<p><b>Failure to supply correct and accurate</b> information in the information returns, schedules, reports, sworn statements, certifications and other documents (except quarterly SLS/P/I, and the Annual Alpha List of Payees and/or the Annual Alpha List of Employees subjected to withholding taxes) required by the Tax</p>		<p>One Thousand Pesos (₱1,000) for each <b>incorrect or erroneous information</b> supplied in the information return, schedule, report, sworn statement, certification and other document. Provided, however, that the aggregate amount to be imposed for such failures during a calendar year shall not exceed Twenty Five Thousand Pesos (₱25,000).</p>

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	<i>Code, as amended, or other existing rules and regulations</i>				
254	Willful attempt to evade or defeat any tax imposed by the National Internal Revenue Code or the payment thereof.	Fine of not less than P30,000 but not more than P100,000 and imprisonment of not less than two (2) years but not more than four (4) years	This violation cannot be compromised because it involves fraud. (Sec 204, NIRC)		
255	Failure to make/file/submit any return or supply correct information at the time or times required by law or regulation	Fine of not less than P10,000 and imprisonment of not less than one (1) year but not more than ten (10) years	If gross sales, earnings or receipts; or gross estate or gift <i>(based on the subject returns/information for filing/submission)</i>		
			Exceeds	But does not exceed	Compromise is
			P xxx	P 50,000	P 1,000
			50,000	100,000	3,000
			100,000	500,000	5,000
			500,000	5,000,000	10,000
			5,000,000	10,000,000	15,000
10,000,000	25,000,000	20,000			
25,000,000	xxx	25,000			
255	Failure to withhold or remit withheld taxes at the time or times required by law or regulations	Fine of not less than P10,000 and imprisonment of not less than one (1) year but not more than ten (10) years	If the amount of tax not withheld or remitted		
			Exceeds	But Does Not Exceed	Compromise is
			P xxx	P 5,000	P 1,000
			5,000	15,000	3,000
			15,000	20,000	5,000
			20,000	50,000	10,000
			50,000	500,000	15,000
500,000	1,000,000	20,000			
1,000,000	xxx	25,000			
255	Failure to refund excess taxes withheld on compensation	Fine of not less than P10,000 and imprisonment of not less than one (1) year but not more than ten (10) years	If the amount of excess withholding taxes not refunded		
			Exceeds	But does not Exceed	Compromise is
			P xxx	P 5,000	P 1,000
			5,000	15,000	3,000
			15,000	20,000	5,000
			20,000	50,000	10,000
			50,000	500,000	15,000
500,000	1,000,000	20,000			
1,000,000	xxx	25,000			
255	Misrepresentation as to actual filing of return or statement or withdrawal of return or statement already filed	Fine of not less than P10,000 but not more than P20,000 and imprisonment of not less than one (1) year but not more than three (3) years	This violation cannot be compromised because it involves fraud. (Sec. 204, NIRC)		
255	<b>Failure</b> to make, file or submit the required complete SLS/P/I, Annual Alpha List of Payees and Annual Alpha List of Employees in the prescribed format at the time or times required by the Tax Code, as amended, or other existing rules and regulations.	<i>Fine of not less than Ten Thousand Pesos (₱10,000) and imprisonment of not less than one (1) year but not more than ten (10) years</i>	<i>"Willful failure" implies fraud which cannot be compromised.</i>		

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	<p><i>Failure to make, file or submit for at least:</i></p> <ul style="list-style-type: none"> <li>• <i>two (2) times in a taxable year, in the case of complete SLS/P/I; and/or</i></li> <li>• <i>two (2) consecutive years, in the case of Annual Alpha List of Payees and/or Alpha List of Employees from whom Taxes were Withheld</i></li> </ul> <p><i>in the prescribed format at the time or times required by the Tax Code constitutes willful failure and cannot be compromised.</i></p>																																		
255	Failure to file and/or pay any internal revenue tax at the time or times required by law or regulation	Fine of not less than P10,000 and imprisonment of not less than one (1) year but not more than 10 years	<p style="text-align: center;">If the amount of tax unpaid</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Exceeds</th> <th style="width: 33%;">But Does Not Exceed</th> <th style="width: 33%;">Compromise is</th> </tr> </thead> <tbody> <tr> <td>P xxx</td> <td>P 5,000</td> <td>P 1,000</td> </tr> <tr> <td>5,000</td> <td>10,000</td> <td>3,000</td> </tr> <tr> <td>10,000</td> <td>20,000</td> <td>5,000</td> </tr> <tr> <td>20,000</td> <td>50,000</td> <td>10,000</td> </tr> <tr> <td>50,000</td> <td>100,000</td> <td>15,000</td> </tr> <tr> <td>100,000</td> <td>500,000</td> <td>20,000</td> </tr> <tr> <td>500,000</td> <td>1,000,000</td> <td>30,000</td> </tr> <tr> <td>1,000,000</td> <td>5,000,000</td> <td>40,000</td> </tr> <tr> <td>5,000,000</td> <td>xxx</td> <td>50,000</td> </tr> </tbody> </table>			Exceeds	But Does Not Exceed	Compromise is	P xxx	P 5,000	P 1,000	5,000	10,000	3,000	10,000	20,000	5,000	20,000	50,000	10,000	50,000	100,000	15,000	100,000	500,000	20,000	500,000	1,000,000	30,000	1,000,000	5,000,000	40,000	5,000,000	xxx	50,000
Exceeds	But Does Not Exceed	Compromise is																																	
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1,000,000	5,000,000	40,000																																	
5,000,000	xxx	50,000																																	
256	Any act or omission by a corporation which is penalized under the NIRC	Fine of not less than P50,000 but not more than P100,000 (in addition to penalty set forth or imposed on the responsible corporate officer, partner or employee)	<p>P10,000 for corporation, or the amount of compromise penalty set forth in this Schedule for particular act or omission, whichever is higher.</p> <p>P5,000 for responsible officer, partner or employee</p>																																
257	<p>a) Violations committed by any financial officer or an independent CPA, or any person under his direction as follows:</p> <p>1) Willful falsification of any report or statement on any examination or audit; rendering reports (including exhibits, statements, etc.) not verified by him personally or under his</p>	<p>Fine of not less than P50,000 but not more than P100,000 and imprisonment of not less than two (2) years but not more than six (6) years. (if the offender is a CPA, his certificate shall automatically be revoked or cancelled upon conviction.)</p>	<p>This violation cannot be compromised because it involves fraud. (Sec. 204, NIRC)</p>																																

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	<p>supervision or by a member of his firm or staff in accordance with sound auditing practices.</p> <p>2) Certification of financial statement of a business enterprise containing an essential misstatement of facts or omission as to transactions, taxable income, deduction and exemption of a client.</p> <p>b) Violations committed by persons who are not CPAs-</p> <p>1) Examination and audit of books of accounts of taxpayers;</p> <p>2) Offering to sign and certifying financial statements without audit;</p> <p>3) Offers any taxpayer the use of accounting or bookkeeping records for internal revenue purposes not in conformity with the requirements in the Code and regulations;</p> <p>4) Knowingly making false entry or enters any false or fictitious name in the books of accounts mentioned in the preceding paragraphs;</p> <p>5) Keeping of two or more sets of such records or books of accounts;</p> <p>6) In any way commits an act or omission in violation of the provisions of Sec. 257, NIRC; or</p>	<p>Fine of not less than P50,000 but not more than P100,000 and imprisonment of not less than 2 years but not more than 6 years. In case of foreigners, conviction under this Code shall result in his immediate deportation after serving sentence without further proceedings for deportation.</p>	<p>This violation cannot be compromised because it involves fraud. (Sec. 204, NIRC)</p> <p>P 25,000</p> <p>P 25,000</p> <p>P 25,000</p> <p>This violation cannot be compromised because it involves fraud. (Sec. 204, NIRC)</p> <p>This violation cannot be compromised because it involves fraud. (Sec. 204, NIRC)</p> <p>P1,000 or the compromise penalty set forth in this Schedule for the particular act or omission, whichever is higher, or cannot be compromised if it involves fraud.</p> <p>If gross sales, earnings or receipts</p>

CODE SEC	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED	AMOUNT OF COMPROMISE		
	<p>7) (i) Failure to keep books of accounts or records in a native language, English or Spanish or make a true and complete transaction</p> <p>(ii) Where books kept in a native language, English or Spanish are found to be at material variance with books kept in another language</p> <p>8] Willful attempt to evade or defeat any tax imposed under the Code or knowingly uses fake or falsified Revenue Official Receipts, Letters of Authority, Certificates Authorizing Registration, Tax Credit Certificates, Tax Debit Memoranda and other Accountable Forms</p>	<p>Fine of not less than P50,000 but not more than P100,000 and suffer imprisonment of not less than two (2) years but not less than six (6) years</p>	<p>Exceeds</p> <p>P xxx</p> <p>50,000</p> <p>100,000</p> <p>500,000</p> <p>5,000,000</p> <p>10,000,000</p> <p>20,000,000</p> <p>50,000,000</p>	<p>But Does Not Exceed</p> <p>50,000</p> <p>100,000</p> <p>500,000</p> <p>5,000,000</p> <p>10,000,000</p> <p>20,000,000</p> <p>50,000,000</p> <p>xxx</p>	<p>Compromise is</p> <p>P 1,000</p> <p>3,000</p> <p>5,000</p> <p>10,000</p> <p>15,000</p> <p>20,000</p> <p>30,000</p> <p>50,000</p>
259	<p>Illegal collection of foreign payments collection of foreign payments under Sec. 67, NIRC without any license or in violation of implementing regulations</p>	<p>Fine of not less than P20,000 but not more than P50,000 and imprisonment of not less than 1 year but not more than 2 years</p>	<p>P 20,000</p>		
260	<p>Unlawful possession of cigarette paper in bobbins or rolls, cigarette tipping paper or cigarette filter tips</p>	<p>Fine of not less than P20,000 but not more than P100,000 and imprisonment of not less than 6 years and 1 day but not more than 12 years</p>	<p>P 100,000, including forfeiture of unlawful articles/items; Subsequent violations shall not be subject to compromise.</p>		
261	<p>Unlawful use of denatured alcohol</p>	<p>Fine of not less than P20,000 but not more than P100,000 and imprisonment of not less than 6 years and 1 day but not more than 12 years</p>	<p>P 100,000, including forfeiture of unlawful articles/items; Subsequent violations shall not be subject to compromise.</p>		
261	<p>Unlawful recovery or attempt to recover by distillation or other process any denatured alcohol or who knowingly disposes alcohol so recovered or redistilled</p>	<p>Fine of not less than P20,000 but not more than P100,000 and imprisonment of not less than 6 years and 1 day but not more than 12 years</p>	<p>P 100,000, including forfeiture of unlawful articles/items; Subsequent violations shall not be subject to compromise.</p>		

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262	Shipment or removal of liquor or tobacco products under false name or brand or as an imitation of any existing name or brand	Fine of not less than P20,000 but not more than P100,000 and imprisonment of not less than 6 years and 1 day but not more than 12 years	P 100,000, <i>including forfeiture of unlawful articles/items;</i> <i>Subsequent violations shall not be subject to compromise.</i>																				
263	a) Unlawful possession or removal of imported articles subject to excise tax without payment of tax	If the appraised value of the article under the Tariff and Customs Code (TCC) –  <table border="0"> <tr> <td></td> <td><b>Value Does Exceeds</b></td> <td><b>Not Exceed</b></td> <td><b>Penalty is</b></td> </tr> <tr> <td>xxx</td> <td>P1,000</td> <td>Fine: P1,000-2,000</td> <td>and imprisonment of not less than 60 days but not more than 100 days</td> </tr> <tr> <td>1,000</td> <td>50,000</td> <td>Fine: 10,000-20,000</td> <td>and imprisonment of not less than 2 years but not more than 4 years</td> </tr> <tr> <td>50,000</td> <td>150,000</td> <td>Fine: 30,000-60,000</td> <td>and imprisonment of 4 years but not more than 6 years</td> </tr> <tr> <td>150,000</td> <td>xxxx</td> <td>Fine : 50,000-100,000</td> <td>and imprisonment of not less than 10 years but not more than 12 years</td> </tr> </table>		<b>Value Does Exceeds</b>	<b>Not Exceed</b>	<b>Penalty is</b>	xxx	P1,000	Fine: P1,000-2,000	and imprisonment of not less than 60 days but not more than 100 days	1,000	50,000	Fine: 10,000-20,000	and imprisonment of not less than 2 years but not more than 4 years	50,000	150,000	Fine: 30,000-60,000	and imprisonment of 4 years but not more than 6 years	150,000	xxxx	Fine : 50,000-100,000	and imprisonment of not less than 10 years but not more than 12 years	Compromise allowable on a case to case basis  2,000*  2,000*  60,000*  100,000*
		<b>Value Does Exceeds</b>	<b>Not Exceed</b>	<b>Penalty is</b>																			
xxx	P1,000	Fine: P1,000-2,000	and imprisonment of not less than 60 days but not more than 100 days																				
1,000	50,000	Fine: 10,000-20,000	and imprisonment of not less than 2 years but not more than 4 years																				
50,000	150,000	Fine: 30,000-60,000	and imprisonment of 4 years but not more than 6 years																				
150,000	xxxx	Fine : 50,000-100,000	and imprisonment of not less than 10 years but not more than 12 years																				
	b) Unlawful possession of locally manufactured articles subject to excise tax without payment of the tax	Fine of not less than 10 times the amount of excise tax due but not less than P500 and imprisonment of not less than two (2) years but not more than four (4) years	* Plus forfeiture of the untaxed article P100,000 plus forfeiture of the untaxed article <i>Subsequent violations shall not be subject to compromise.</i>																				
263	c) Unlawful removal of untaxed articles subject to excise tax from the place of production	Fine of not less than 10 times the amount of excise tax due but not less than P1,000 and imprisonment of not less than one (1) year but not more than two (2) years	P100,000 plus forfeiture of the untaxed article <i>Subsequent violations shall not be subject to compromise.</i>																				
264	a) Failure or refusal to issue receipts or sales or commercial invoices; issuing receipts invoices not truly reflecting and/or containing all information required therein or using multiple or double receipts or invoices	Fine of not less than P1,000 but not more than P50,000 and imprisonment of not less than four (4) years	<b>Specific Violation</b>	<b>First Offense</b>	<b>Second Offense</b>																		
			a) For failure to issue receipts or sales or commercial invoices	P 10,000	P 20,000																		
			b) For refusal to issue receipts or sales or commercial invoices	P 25,000	P 50,000																		
		If the information missing is the correct amount of the transaction	P 20,000	P 50,000	<i>Subsequent violations shall not be subject to compromise.</i>																		
			P 5,000	P 10,000																			



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			<p>c) For issuance of receipts that do not truly reflect and/or contain all the information required to be shown therein</p> <p>If the duplicate copy of the invoice is blank but the original copy thereof is detached from the booklet and cannot be accounted for</p> <p>If the amount of the transaction stated in the taxpayer's copy is understated versus the amount per copy of the invoice issue to the purchaser</p> <p>d) (i) For use of unregistered receipts or invoices</p> <p>(ii) Use of unregistered cash register machines in lieu of invoices or receipts</p> <p>e) For possession or use of multiple or double receipts or invoices</p> <p>f) For printing or causing, aiding or abetting the printing of:</p> <p>1) Receipts or invoices without authority from the BIR</p> <p><i>Subsequent violations shall not be subject to compromise.</i></p> <p>P 20,000 P 50,000</p> <p><i>Subsequent violations shall not be subject to compromise.</i></p> <p>Not qualified for compromise</p> <p>P 20,000 P 50,000</p> <p><i>Subsequent violations shall not be subject to compromise.</i></p> <p>P25,000/unit P50,000/unit</p> <p><i>Subsequent violations shall not be subject to compromise.</i></p> <p>Not qualified for compromise</p> <p>P 25,000 P 50,000</p> <p><i>Subsequent violations shall not be subject to compromise.</i></p>

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			<p>2) Double or multiple sets of receipts or invoices</p> <p>3) Receipts or invoices bearing any of the following:</p> <ul style="list-style-type: none"> <li>a. Consecutive numbers</li> <li>b. Name of Taxpayer</li> <li>c. Business Style</li> <li>d. Business address of the person or entity to use the same</li> <li>e. TIN</li> <li>f. Name, address, date, authority no. of the printer and inclusive serial numbers of the batch or receipts printed</li> </ul> <p>Not qualified for compromise</p> <p>P 20,000 P 50,000 <i>Subsequent violations shall not be subject to compromise.</i></p>
265	<p>Offenses relating to internal revenue stamps –</p> <p>1) Making, importing, selling, using or possessing without express authority from the Commissioner any dye for printing or making stamps, label tags or playing cards</p> <p>2) Erasing the cancellation marks of any stamps previously used or altering the written figures or letters, or cancelling marks on internal revenue stamps</p> <p>3) Possession of false, counterfeit, restored or altered stamps, labels, or tags, or causes the commission of any such offense by another</p>	<p>Fine of not less than P20,000 but not more than P50,000 and imprisonment for not less than 4 years but not more than 8 years</p> <p>Fine of not less than P20,000 but not more than P50,000 and imprisonment for not less than 4 years but not more than 8 years</p> <p>Fine of not less than P20,000 but not more than P50,000 and imprisonment for not less than 4 years but not more than 8 years</p>	<p>P 20,000, <i>including forfeiture of unlawful articles/items;</i> <i>Subsequent violations shall not be subject to compromise.</i></p> <p>This violation cannot be compromised because it involves fraud. (Sec. 204, NIRC)</p> <p>This violation cannot be compromised because it involves fraud. (Sec. 204, NIRC)</p>

CODE SEC	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED	AMOUNT OF COMPROMISE																											
	4) Selling or offering for sale any box or package containing articles subject to excise tax with false, spurious or counterfeit stamps or labels or sells from any such fraudulent box, package or container as aforesaid  5) Giving away or accepting from another or sells, buys, or uses containers on which the stamps are not completely destroyed	Fine of not less than P20,000 but not more than P50,000 and imprisonment for not less than 4 years but not more than 8 years  Fine of not less than P20,000 but not more than P50,000 and imprisonment for not less than 4 years but not more than 8 years	This violation cannot be compromised because it involves fraud. (Sec. 204, NIRC)  P 50,000, including forfeiture of unlawful articles/items; Subsequent violations shall not be subject to compromise.																											
266	Failure to obey summons; to testify;; or to appear and produce books of accounts, records, etc. or to furnish information required under the NIRC	Fine of not less than P5,000 but not more than P10,000 and imprisonment for not less than one (1) year but not more than two (2) years	First Offense : P10,000  Second Offense : P 20,000  Subsequent violations shall not be subject to compromise.																											
268	Misdeclaration or misrepresentation by manufacturers of articles subject to excise tax under Title IV, NIRC, or any pertinent data or information required therein	Summary cancellation or withdrawal of permit to engage in business as a manufacturer of articles subject to excise tax	This violation cannot be compromised because it involves fraud. (Sec. 204, NIRC)																											
272	Failure of government officer or employee charged with the duty to deduct and withhold any internal revenue tax and failure to remit the same in accordance with the provisions of the NIRC	Fine of not less than P5,000 not more than P50,000 or imprisonment of not less than 6 months and 1 day but not more than 2 years, or both	<table border="1"> <thead> <tr> <th colspan="3">If the amount of tax not withheld or remitted -</th> </tr> <tr> <th>Exceed</th> <th>But Does Not Exceed</th> <th>Compromise is</th> </tr> </thead> <tbody> <tr> <td>P xxx</td> <td>P 5,000</td> <td>P 1,000</td> </tr> <tr> <td>5,000</td> <td>15,000</td> <td>3,000</td> </tr> <tr> <td>15,000</td> <td>20,000</td> <td>5,000</td> </tr> <tr> <td>20,000</td> <td>50,000</td> <td>10,000</td> </tr> <tr> <td>50,000</td> <td>500,000</td> <td>15,000</td> </tr> <tr> <td>500,000</td> <td>1,000,000</td> <td>20,000</td> </tr> <tr> <td>1,000,000</td> <td>xxx</td> <td>25,000</td> </tr> </tbody> </table>	If the amount of tax not withheld or remitted -			Exceed	But Does Not Exceed	Compromise is	P xxx	P 5,000	P 1,000	5,000	15,000	3,000	15,000	20,000	5,000	20,000	50,000	10,000	50,000	500,000	15,000	500,000	1,000,000	20,000	1,000,000	xxx	25,000
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1,000,000	xxx	25,000																												
275	Violation of any provision of the National Internal Revenue Code or any regulation of the Department of Finance for which no specific penalty is provided by law	Fine of not more than P1,000 or imprisonment of not more than 6 months or both	P1,000 for each violation																											
276	Sale, transfer, encumbrance or any other disposition of any property or part thereof placed under constructive distraint, without the knowledge and consent of the Commissioner	Fine of not less than twice the value of the property sold, encumbered or disposed of, but not less than P5,000 or imprisonment of not less than 2 years and 1 day but not more than 4 years, or both	20% of the value of the property																											

CODE SEC	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED	AMOUNT OF COMPROMISE
277	Failure to surrender property placed under distraint and levy	Violator is personally liable to pay a sum equal to the value of the property or rights not surrendered (not exceeding the amount of taxes due including penalties and interest together with costs and interests). In addition, such violation shall be fined in a sum of not less than P5,000 or imprisonment for not less than 6 months and 1 day but not more than 2 years, or both	P 50,000
278	Procuring the unlawful divulgence of any confidential information regarding the business, income or inheritance of any taxpayer; unlawfully publishing or printing the income, profits, losses or expenditures appearing in any income tax return	Fine of not more than P2,000 or imprisonment of not less than 6 months nor more than 5 years, or both	This violation shall not be compromised because it is against public policy to allow divulgence of confidential information, unless this is validly authorized under existing law.