

REVISED SCHEDULE OF COMPROMISE PENALTY

CODE SEC	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED	AMOUNT OF COMPROMISE																																																
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	<div>If the subject establishment is located in the ff:</div> <div><div>a. Cities20,000*</div><div>b. 1st class municipalities10,000*</div><div>c. 2nd class municipalities5,000*</div><div>d. 3rd class municipalities2,000*</div></div> <div>* Penalties provided are inclusive of all other violations</div>																																																
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	<div>a. Cities30,000</div> <div>b. 1st class municipalities20,000</div> <div>c. 2nd class municipalities15,000</div> <div>d. 3rd class municipalities10,000</div>																																																
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 (sec 275, NIRC)	P 1,000																																																
236/275	Failure to attach or paste authorized sticker/DECAL authorizing the use of CRM/POS/CAS	Fine of not more than 1,000 or imprisonment of not more than 6 months (sec 275, NIRC)	P 1,000 per unit																																																
	Failure to present application form (BIR Form 1900 and 1905) to use registered sales books/permit to use loose leaf sales books		P 1,000																																																
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 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	<div>If the amount of tax unpaid</div> <table><tr><th>Exceeds</th><th>But Does Not Exceed</th><th>Compromise is</th></tr><tr><td>P xxx</td><td>P 500</td><td>P 200</td></tr><tr><td>500</td><td>1,000</td><td>400</td></tr><tr><td>1,000</td><td>2,000</td><td>700</td></tr><tr><td>2,000</td><td>5,000</td><td>1,000</td></tr><tr><td>5,000</td><td>7,500</td><td>1,500</td></tr><tr><td>7,500</td><td>10,000</td><td>2,000</td></tr><tr><td>10,000</td><td>15,000</td><td>3,000</td></tr><tr><td>15,000</td><td>20,000</td><td>4,000</td></tr><tr><td>20,000</td><td>30,000</td><td>6,000</td></tr><tr><td>30,000</td><td>50,000</td><td>8,500</td></tr><tr><td>50,000</td><td>100,000</td><td>12,000</td></tr><tr><td>100,000</td><td>500,000</td><td>16,000</td></tr><tr><td>500,000</td><td>1,000,000</td><td>20,000</td></tr><tr><td>1,000,000</td><td>5,000,000</td><td>25,000</td></tr><tr><td>5,000,000</td><td>xxxx</td><td>50,000</td></tr></table>	Exceeds	But Does Not Exceed	Compromise is	P xxx	P 500	P 200	500	1,000	400	1,000	2,000	700	2,000	5,000	1,000	5,000	7,500	1,500	7,500	10,000	2,000	10,000	15,000	3,000	15,000	20,000	4,000	20,000	30,000	6,000	30,000	50,000	8,500	50,000	100,000	12,000	100,000	500,000	16,000	500,000	1,000,000	20,000	1,000,000	5,000,000	25,000	5,000,000	xxxx	50,000
Exceeds	But Does Not Exceed	Compromise is																																																	
P xxx	P 500	P 200																																																	
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REVISED SCHEDULE OF COMPROMISE PENALTY

CODE SEC	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED	AMOUNT OF COMPROMISE		
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 annual sales, earnings or receipts; or gross estate or gift		
			Exceeds	But does not exceed	Compromise is
			P x x x	P 10,000	P 200
			10,000	20,000	400
			20,000	30,000	600
			30,000	50,000	1,000
			50,000	75,000	1,500
			75,000	100,000	2,000
			100,000	300,000	3,000
			300,000	500,000	5,000
			500,000	1,000,000	7,500
			1,000,000	5,000,000	10,000
			5,000,000	10,000,000	15,000
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 6 months, or both. (Sec. 275, NIRC)	If gross annual sales, earnings or receipts		
			Exceeds	But Does Not Exceed	Compromise is
			P x x x	P 10,000	P 200
			10,000	20,000	400
			20,000	30,000	600
			30,000	50,000	1,000
			50,000	75,000	1,500
			75,000	100,000	2,000
			100,000	250,000	3,000
			250,000	500,000	5,000
			500,000	1,000,000	7,500
			1,000,000	5,000,000	10,000
			5,000,000	10,000,000	15,000
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 x x x	P 500	P 200
			500	1,000	400
			1,000	2,000	700
			2,000	5,000	1,000
			5,000	7,500	1,500
			7,500	10,000	2,000
			10,000	15,000	3,000
			15,000	20,000	4,000
			20,000	30,000	6,500
			30,000	50,000	9,000
			50,000	100,000	12,000
			100,000	500,000	16,000
			500,000	1,000,000	20,000
			1,000,000	x x x	25,000

REVISED SCHEDULE OF COMPROMISE PENALTY

CODE SEC	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED	AMOUNT OF COMPROMISE		
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 taxes not refunded		
			Exceeds	But does not Exceed	Compromise is
			P x x x	P 500	P 200
			500	1,000	400
			1,000	2,000	700
			2,000	5,000	1,000
			5,000	7,500	1,500
			7,500	10,000	2,000
			10,000	15,000	3,000
			15,000	20,000	4,000
			20,000	30,000	6,500
			30,000	50,000	9,000
			50,000	100,000	12,000
			100,000	500,000	16,000
			500,000	1,000,000	20,000
			1,000,000	x x x	25,000
255	Misrepresentation as to actual filing of return or statement or withdrawal of return or statement already filed.	Fine 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)		
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).	P10,000 for corporation, or the amount of compromise penalty set forth in this Schedule for particular act or omission, whichever is higher. P5,000 for responsible officer, partner or employee.		
257	a) Violations committed by any financial officer or an independent CPA, or any person under his direction as follows:	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. (if the offender is a CPA, his certificate shall automatically be revoked or cancelled upon conviction.)			
	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 supervision or by a member of his firm or staff in accordance with sound auditing practices.		This violation cannot be compromised because it involves fraud. (Sec. 204, NIRC)		
	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.		This violation cannot be compromised because it involves fraud. (Sec. 204, NIRC)		
	b) Violations committed by persons who are not CPAs -	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.			

REVISED SCHEDULE OF COMPROMISE PENALTY

CODE SEC	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED	AMOUNT OF COMPROMISE		
	1) Examination and audit of books of accounts of taxpayers;		P 25,000		
	2) Offering to sign and certifying financial statements without audit;		P 25,000		
	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 25,000		
	4) Knowingly making false entry or enters any false or fictitious name in the books of accounts mentioned in the preceding paragraphs;		This violation cannot be compromised because it involves fraud. Sec 204 NIRC		
	5) Keeping of two or more sets of such records or books of accounts;		This violation cannot be compromised because it involves fraud. Sec 204 NIRC		
	6) In any way commits an act or omission in violation of the provisions of Sec. 257, NIRC; or		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.		
	7) (i) Failure to keep books of accounts or records in a native language, English or Spanish or make a true and complete translation.		If gross annual sales earnings or receipts		
			Exceeds	But Does Not Exceed	Compromise is
			P x x x	10,000	200
			10,000	20,000	400
			20,000	30,000	600
			30,000	50,000	1,000
	50,000	75,000	1,500		
	75,000	100,000	2,000		
	100,000	250,000	3,000		
	250,000	500,000	5,000		
	500,000	1,000,000	7,500		
	1,000,000	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	x x x	50,000		
	(ii) Where books kept in a native language, English or Spanish are found to be at material variance with books kept in another language.		This violation cannot be compromised because it involves fraud. (Sec. 204 NIRC)		
	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.	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.	This violation cannot be compromised because it involves fraud. (Sec. 204 NIRC)		

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CODE SEC	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED	AMOUNT OF COMPROMISE		
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 one quarter	P 200,000 for the year	P 2000
			200,000	500,000	4,000
			500,000	1,000,000	6,000
			1,000,000	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
90	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 50,000	P 200,000	P 2,000
			200,000	500,000	3,000
			500,000	1,000,000	5,000
			1,000,000	5,000,000	7,500
			5,000,000	10,000,000	10,000
			10,000,000	25,000,000	20,000
259	Illegal collection of foreign payments- collection of foreign payments under Sec. 67, NIRC without any license or in violation of implementing regulations	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 20,000		
260	Unlawful possession of cigarette paper in bobbins or rolls, cigarette tipping paper or cigarette filter tips.	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		
261	Unlawful use of denatured alcohol	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		
261	Unlawful recovery or attempt to recover by distillation or other process any denatured alcohol or who knowingly disposes alcohol so recovered or redistilled	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		
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		

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263	a) Unlawful possession or removal of imported articles subject to excise tax without payment of tax.	<p>If the appraised value of the article under the Tariff and Customs Code (TCC) -</p> <table><tr><th>Value Does Exceeds</th><th>Penalty is</th></tr><tr><td>x x x</td><td>P1,000 Fine:P1,000-2,000 and imprisonment of not less than 60 days but not more than 100 days</td></tr><tr><td>1,000</td><td>50,000 Fine: P10,000-20,000 and imprisonment of not less than 2 yrs but not more than 4 years</td></tr><tr><td>50,000</td><td>150,000 Fine: P30,000-60,000 and imprisonment of 4 years but not more than 6 yrs</td></tr><tr><td>150,000 x x x</td><td>Fine:50,000-100,000 and imprisonment of not less than 10 years but not more than 12 years</td></tr></table>	Value Does Exceeds	Penalty is	x x x	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: P10,000-20,000 and imprisonment of not less than 2 yrs but not more than 4 years	50,000	150,000 Fine: P30,000-60,000 and imprisonment of 4 years but not more than 6 yrs	150,000 x x x	Fine:50,000-100,000 and imprisonment of not less than 10 years but not more than 12 years	<p>Compromise allowable on a case to case basis.</p> <p>2,000*</p> <p>20,000*</p> <p>60,000*</p> <p>100,000*</p> <p>* Plus forfeiture of the untaxed article</p>		
Value Does Exceeds	Penalty is														
x x x	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: P10,000-20,000 and imprisonment of not less than 2 yrs but not more than 4 years														
50,000	150,000 Fine: P30,000-60,000 and imprisonment of 4 years but not more than 6 yrs														
150,000 x x x	Fine:50,000-100,000 and imprisonment of not less than 10 years but not more than 12 years														
263	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) yrs but not more than four (4) yrs	P100,000 plus forfeiture of the untaxed article												
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) yr but not more than 2 years	P100,000 plus forfeiture of the untaxed article												
264	a) Failure or refusal to issue receipts or sales or commercial invoices; issuing receipts or 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 2 years but not more than 4 years	<p>Specific Violation</p> <p>a) For failure to issue receipts or sales or commercial invoices</p> <p>b) For refusal to issue receipts or sales or commercial invoices</p>	<p>First Offense</p> <p>P 10,000</p> <p>P 25,000</p>	<p>Second Offense</p> <p>P 20,000</p> <p>P 50,000</p>										

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			<p>If the information missing is the correct amount of the transaction</p> <p>c) For issuance of receipts that do not truly reflect and/or contain all the information required to be shown therein.</p>	<p>P 20,000 P 50,000</p> <p>P 5,000 P 10,000</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>P 20,000 P 50,000</p> <p>Not qualified for compromise</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>P 20,000 P 50,000</p> <p>P25,000/unit P50,000/unit</p> <p>Not qualified for compromise</p>

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CODE SEC	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED	AMOUNT OF COMPROMISE	
			f) For printing or causing, aiding or abetting the printing of: 1) Receipts or invoices without authority from the BIR 2) Double or multiple sets of receipts or invoices 3) Receipts or invoices not bearing any of the following: a. Consecutive numbers b. Name of Taxpayer c. Business Style d. Business address of the person or entity to use the same e. TIN No. f. Name, address, date, authority no. of the printer and inclusive serial numbers of the batch or receipts printed	P 25,000 P 50,000 Not qualified for compromise P 20,000 P 50,000
275	For failure of the printer to submit the required quarterly report under Sec. 238 of the Tax Code, as amended.	Fine of not more than P1,000 or imprisonment of not more than 6 months or both		P 5,000 P 10,000
265	Offenses relating to internal revenue stamps - 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. 2) Erasing the cancellation marks of any stamps previously used or altering the written figures or letters, or cancelling marks on internal revenue stamps. 3) Possession of false, counterfeit, restored or altered stamps, labels, or tags, or causes the commission of any such offense by another.	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 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 20,000 This violation cannot be compromised because it involves fraud. Sec. 204 NIRC This violation cannot be compromised because it involves fraud. Sec. 204 NIRC	

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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.	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																																													
	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	P 50,000																																													
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) yr but not more than two (2) yrs	First Offense : P10,000 Second Offense: P20,000																																													
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 accordance with the provisions of the NIRC.	Fine of not less than P5,000 nor more than P50,000 or imprisonment of not less than 6 months and 1 day but not more than 2 years, or both.	<table><tr><td colspan="3">If the amount of tax not withheld or remitted -</td></tr><tr><td>Exceed</td><td>But Does Not Exceed</td><td>Compromise is</td></tr><tr><td>P x x x 500</td><td>P 500</td><td>P 200</td></tr><tr><td>500</td><td>1,000</td><td>400</td></tr><tr><td>1,000</td><td>2,000</td><td>700</td></tr><tr><td>2,000</td><td>5,000</td><td>1,000</td></tr><tr><td>5,000</td><td>10,000</td><td>2,000</td></tr><tr><td>10,000</td><td>15,000</td><td>3,000</td></tr><tr><td>15,000</td><td>20,000</td><td>4,000</td></tr><tr><td>20,000</td><td>30,000</td><td>6,000</td></tr><tr><td>30,000</td><td>50,000</td><td>9,000</td></tr><tr><td>50,000</td><td>100,000</td><td>12,000</td></tr><tr><td>100,000</td><td>500,000</td><td>16,000</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></table>	If the amount of tax not withheld or remitted -			Exceed	But Does Not Exceed	Compromise is	P x x x 500	P 500	P 200	500	1,000	400	1,000	2,000	700	2,000	5,000	1,000	5,000	10,000	2,000	10,000	15,000	3,000	15,000	20,000	4,000	20,000	30,000	6,000	30,000	50,000	9,000	50,000	100,000	12,000	100,000	500,000	16,000	500,000	1,000,000	20,000	1,000,000	xxx	25,000
If the amount of tax not withheld or remitted -																																																
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30,000	50,000	9,000																																														
50,000	100,000	12,000																																														
100,000	500,000	16,000																																														
500,000	1,000,000	20,000																																														
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	P 1,000																																													
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																																													

REVISED SCHEDULE OF COMPROMISE PENALTY

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 should not be compromised because it is against public policy to allow divulgence of confidential information, unless this is validly authorized under existing law.