

REVENUE MEMORANDUM ORDER NO. 50-2000 issued November 17, 2000 prescribes the policies and guidelines in the mandatory posting of notice for the issuance of sales/commercial invoice and/or official receipt by persons required by law. The official "Notice to the Public" will be issued to all registered taxpayers required by law to issue sales/commercial invoices and/or official receipts. All taxpayers registered prior to this Order will be issued a copy of the "Notice" for posting by their respective BIR office, while the new registrants will be issued the "Notice" upon issuance of their Certificate of Registration.

The Regional Directors and Assistant Commissioners of the Large Taxpayers Service and Excise Taxpayers Service will monitor the posting of the "Notice" by every taxpayer within their area of jurisdiction.

In case of transfer or change in the registered address of the taxpayer, the "Notice" will have to be surrendered, for cancellation, and a new "Notice" will be issued by the concerned BIR office.

A fine of P 1,000 or imprisonment of not more than six (6) months, or both will be imposed upon each establishment found violating this Order.