REVENUE REGULATIONS NO. 8-99 issued May 11, 1999 provides penalties for violation of the requirement that output tax on sale of goods and services should not be separately indicated in the sales invoice or official receipt. The amount appearing in the sales invoices/receipts is thus deemed inclusive of the Value-Added Tax due thereon. The penalty for violation of the said requirement is a fine of not less than One Thousand Pesos (P 1,000) but not more than Fifty Thousand Pesos (P50,000), and imprisonment of not less than two (2) years but not more than four (4) years.