

<b>BEN THANH WATER SUPPLY JSC</b>
<b>INCOMING</b> No.: 273
Date: July 02, 2026
Transferred to: .....

## DECISION

### Compelling the implementation of remedial measures

#### DIRECTOR OF HO CHI MINH CITY TAX DEPARTMENT

Pursuant to Article 57; Article 68, Article 70, Article 85 of the Law on Handling of Administrative Violations (amended and supplemented in 2020 and 2025);

Pursuant to the Law on Tax Administration dated November 29, 2006; the Law amending and supplementing a number of articles of the Law on Tax Administration dated November 20, 2012;

Pursuant to the Law on Tax Administration dated June 13, 2019 and its guiding documents;

Pursuant to the Tax Laws and their guiding documents;

Pursuant to Government's Decree No. 129/2013/ND-CP dated October 16, 2013 regulating administrative penalties for tax violations and enforcement of tax administrative decisions;

Pursuant to Government's Decree No. 125/2020/ND-CP dated October 19, 2020 regulating administrative penalties for tax and invoice violations; Government's Decree 102/2021/ND-CP dated November 16, 2021 amending and supplementing a number of articles of the Decrees on administrative penalties in the fields of tax, invoices; customs; insurance business, lottery business; management and use of public assets; practice of thrift and combat against wastefulness; national reserves; state treasury; independent accounting and auditing;

Pursuant to Government's Decree No. 118/2021/ND-CP dated December 23, 2021 detailing a number of articles and measures for implementation of the Law on Handling of Administrative Violations; Government's Decree No. 68/2025/ND-CP dated March 18, 2025; Government's Decree No. 190/2025/ND-CP dated July 01, 2025 amending and supplementing a number of articles of Government's Decree No. 118/2021/ND-CP dated December 23, 2021 detailing a number of articles and measures for implementation of the Law on Handling of Administrative Violations amended and supplemented by Government's Decree No. 68/2025/ND-CP dated March 18, 2025 and Government's Decree No. 120/2021/ND-CP dated December 24, 2021 prescribing the regime of application of administrative handling measures for education at communes, wards and townships;

Pursuant to Decision No. 1376/QD-CT dated June 30, 2025 of the Tax Department promulgating regulations on functions, tasks, powers and organizational structure of provincial and municipal Tax Departments under the Tax Department;

Pursuant to Decision No. 3736/QD-CT dated December 31, 2025 of the Director of the Tax Department promulgating regulations on functions, tasks, powers of the Office and Divisions under the provincial and municipal Tax Departments;

Pursuant to the Inspection Minute signed on June 12, 2026 between the Head of the Inspection Delegation under Decision No. 3973/QD-TPHCM dated May 05, 2026 of the Director of Ho Chi Minh City Tax Department and the Legal Representative of Ben Thanh Water Supply Joint Stock Company;



*Pursuant to Decision No. 918/QĐ-TPHCM dated February 02, 2026 of the Director of Ho Chi Minh City Tax Department on the assignment of the power to sanction administrative violations.*

**DECIDES:**

**Article 1.**

1. Compelling the implementation of remedial measures for consequences caused by administrative violations applicable to the following organization:

- Ben Thanh Water Supply Joint Stock Company

- Head office address: No. 36 Vo Van Tan, Xuan Hoa Ward, Ho Chi Minh City;

- Tax code: 0304789925;

- Joint Stock Company Enterprise Registration Certificate; Enterprise code: 0304789925 issued by the Ho Chi Minh City Department of Finance, First registration on January 08, 2007; 8th registration for changes on April 29, 2025;

- Legal representative: Nguyen Hoai Nam Gender: Male

- Title: Director

2. Must implement remedial measures for consequences due to having committed administrative violations prescribed in:

False declaration but not leading to a shortfall in the payable value-added tax amount from January 2016 to November 2020 prescribed in Clause 1, Article 103 and Article 105 of the Law on Tax Administration dated November 29, 2006; Clause 1, Article 141 of the Law on Tax Administration dated June 13, 2019.

False declaration leading to a shortfall in the payable value-added tax amount of December 2020, payable corporate income tax of 2016, 2018, and 2020 prescribed in Clause 3, Article 103 and Article 107 of the Law on Tax Administration dated November 29, 2006, amended and supplemented by Clause 33, Article 1 of the Law amending and supplementing a number of articles of the Law on Tax Administration dated November 20, 2012; Clause 1, Article 142 of the Law on Tax Administration dated June 13, 2019.

3. The consequences caused by the administrative violations that need to be remedied are:

Article 6, Article 10 of Decree 129/2013/ND-CP dated October 16, 2013; Article 16, Clause 3, Article 12 of Decree 125/2020/ND-CP dated October 19, 2020;

4. Reason for not issuing a penalty decision: expiration of the statute of limitations for sanctioning tax administrative violations (02 years, from the date of committing the violation) for the act of falsely declaring value-added tax from January 2016 to November 2020 but not leading to a shortfall in the payable tax amount; expiration of the statute of limitations for sanctioning tax administrative violations (05 years, from the date of committing the violation) for the act of falsely declaring value-added tax of December 2020, corporate income tax of 2016, 2018, and 2020 leading to a shortfall in the payable tax amount prescribed in Article 2, Decree 129/2013/ND-CP dated October 16, 2013; Article 8 of Government's Decree 125/2020/ND-CP dated October 19, 2020;

5. Remedial measures:

- Collection of tax arrears paid short into the State Budget, with the amount of: 4,217,096,881 VND (In words: Four billion, two hundred and seventeen million, ninety-six thousand, eight hundred and eighty-one dong).

Of which:

+ Collection of value-added tax arrears (sub-item 1701): 73,655,288 VND.

+ Collection of corporate income tax arrears (sub-item 1052): 4,143,441,593 VND.

- Late tax payment interest: 3,805,081,385 VND (In words: Three billion, eight hundred and five million, eighty-one thousand, three hundred and eighty-five dong)

Of which:

+ Late tax payment interest for value-added tax (sub-item 4931): 72,550,459 VND.

+ Late tax payment interest for corporate income tax (sub-item 4918): 3,732,530,926 VND.

Total amount of collected tax arrears and late tax payment interest: 8,022,178,266 VND (In words: Eight billion, twenty-two million, one hundred and seventy-eight thousand, two hundred and sixty-six dong)

The above late tax payment interest is calculated up to the end of June 12, 2026 (attached with a detailed statement calculating late payment interest), Ben Thanh Water Supply Joint Stock Company is responsible for self-calculating and paying the late tax payment interest from after June 12, 2026 until the time of actual payment of the collected tax arrears and fines into the State Budget as prescribed.

- Reduction of deductible tax carried forward to the following period (sub-item 1701): 1,246,225,753 VND (In words: One billion, two hundred and forty-six million, two hundred and twenty-five thousand, seven hundred and fifty-three dong).

Ben Thanh Water Supply Joint Stock Company is requested to declare and adjust the above reduced deductible tax amount into the value-added tax declaration dossier of the tax period upon receiving this Decision (indicator 37 on the Value-Added Tax Declaration - Form No. 01/GTGT).

The time limit for implementing remedial measures is 10 days from the date of receiving this Decision.

All expenses for organizing the enforcement of remedial measures shall be paid by Ben Thanh Water Supply Joint Stock Company.

**Article 2.** This Decision takes effect from the date of signing.

**Article 3.** This Decision is:

1. Assigned to Mr. Nguyen Hoai Nam as the legal representative of Ben Thanh Water Supply Joint Stock Company for compliance.

Ben Thanh Water Supply Joint Stock Company must strictly comply with this decision. The amount of collected tax arrears and late tax payment interest prescribed in Article 1 must be paid into account No. 7111.1056137 of Ho Chi Minh City Tax Department 01, Administrative Unit code 27139 (Sai Gon Ward), State Treasury code 0112 opened at State Treasury area II - Transaction Office No. 10. Address: No. 140 Nguyen Thi Minh Khai, Xuan Hoa Ward, Ho Chi Minh City.

If the time limit expires and Ben Thanh Water Supply Joint Stock Company does not voluntarily comply with this decision, it will be subject to enforcement of administrative decisions according to the provisions of law.

Ben Thanh Water Supply Joint Stock Company has the right to file a complaint or initiate administrative lawsuits against this Decision according to the provisions of law.

2. Sent to the State Treasury area II - Transaction Office No. 10 for collection of money.

3. Sent to the Enterprise Support and Management Division No. 1, Inspection Division No. 1 for organizing the implementation of this Decision./.

**Recipients:**

- As per Article 3;

- Filed: Admin, Insp.1 (ttham 05b).

860743

**PP. DIRECTOR OF CITY TAX DEPARTMENT**

**DEPUTY DIRECTOR OF CITY TAX**

**DEPARTMENT**

Signed and sealed

**Tran Hiep Hung**

