



## **DECISION**

### **On sanctioning of administrative violations**

#### **DIRECTOR OF THE PROVINCIAL TAX DEPARTMENT**

*Pursuant to the Law on Handling of Administrative Violations dated June 20, 2012 (amended and supplemented in 2020 and 2025);*

*Pursuant to Law No. 71/2014/QH13 dated November 26, 2014; Law No. 106/2016/QH13 dated April 6, 2016; Law on Tax Administration dated June 13, 2019; Law No. 56/2024/QH15 dated November 29, 2024; Pursuant to Tax Laws and guiding documents;*

*Pursuant to Decree No. 51/2010/ND-CP dated May 14, 2010 of the Government stipulating invoices for selling goods and providing services;*

*Pursuant to Decree No. 129/2013/ND-CP dated October 16, 2013 of the Government stipulating sanctions against administrative violations in taxation and enforcement of tax administrative decisions;*

*Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government stipulating sanctions against administrative violations in tax and invoices; Decree No. 102/2021/ND-CP dated November 16, 2021 of the Government amending and supplementing a number of articles of the decrees on sanctioning administrative violations in the fields of tax, invoices; customs; insurance business, lottery business; management and use of public assets; practicing thrift and combating waste; national reserves; state treasury; independent audit;*

*Pursuant to Decree No. 118/2021/ND-CP dated December 23, 2021 of the Government detailing a number of articles and measures to implement the Law on Handling of Administrative Violations;*

*Pursuant to Decree No. 68/2025/ND-CP dated March 18, 2025 of the Government amending and supplementing a number of articles of Decree No. 118/2021/ND-CP dated December 23, 2021 of the Government detailing a number of articles and measures to implement the Law on Handling of Administrative Violations;*

*Pursuant to Decision No. 1376/QĐ-CT dated June 30, 2025 of the General Department of Taxation issuing regulations on functions, tasks, powers, and organizational structure of Tax Departments of provinces and centrally run cities affiliated to the General Department of Taxation;*

*Pursuant to the Inspection Minutes made on December 9, 2025 by the Inspection Delegation established under Decision No. 4893/QĐ-CT dated December 20, 2023 of the Director of Nghe An Provincial Tax Department on inspecting Nghe An Petroleum Investment and Trading Joint Stock Company. Tax code: 2900872462;*



*Pursuant to Decision No. 02/QD-NAN dated July 3, 2025 of the Director of Nghe An Provincial Tax Department on delegating the authority to sanction administrative violations in taxes, fees, charges, and invoices.*

*At the proposal of the Head of Inspection Department No. 1.*

**DECIDES:**

**Article 1.**

1. Sanctioning the administrative violations of the organization named below:
  - Taxpayer's name: Nghe An Petroleum Investment and Trading Joint Stock Company; Tax code: 2900872462; Address: Floors 23 - 24, Nghe An Petroleum Building, No. 7 Quang Trung, Vinh City, Nghe An Province;
  - Business registration certificate number 2900872462; first registered on February 25, 2008, 16th registration of change on October 3, 2023; Issuing authority: Department of Planning and Investment of Nghe An Province.
  - Main business line: Real estate business, construction and installation.
  - Name of the legal representative of the taxpayer: Mr. Tran Luong Son, born on January 14, 1972, Citizen identification number: 040072005793 issued on April 18, 2021; position: General Director.
2. Having committed the following administrative violations:
  - Making incorrect, incomplete declarations of contents in the tax dossier but not leading to a shortfall in the tax amount payable as prescribed in Point d, Clause 1, Article 105 of the Law on Tax Administration 2006, Point d, Clause 1, Article 141 of the Law on Tax Administration No. 38/2019/QH14, currently Law No. 56/2024/QH15.
  - Making incorrect declarations leading to a shortfall in the tax amount payable as prescribed in Point a, Clause 1, Article 142 of the Law on Tax Administration No. 38/2019/QH14, currently Law No. 56/2024/QH15.
  - Issuing 05 invoices at the incorrect time leading to a shortfall in the tax amount payable in 2017 and 2021 according to the provisions of Clause 3, Article 15 of Decree No. 51/2010/ND-CP dated May 14, 2010.
3. Circumstances related to the resolution of the violation:
  - Aggravating circumstances: None.
  - Mitigating circumstances: None.
4. Subject to the following forms of sanction and remedial measures:
  - a) Forms of administrative sanction: Fine with an amount of 512,281,300 VND (*In words: Five hundred twelve million, two hundred eighty-one thousand, three hundred dong*), of which:
    - Sanction of 20% on the under-declared tax amount for the act of incorrect declaration of tax bases leading to a shortfall in the tax amount payable as prescribed in Point a, Clause 1, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government, amount: 482,281,300 VND (*In words: Four hundred eighty-two million, two hundred eighty-one thousand, three hundred dong*), of which:

- + Sub-item 4254: 477,803,300 VND;
- + Sub-item 4268: 4,478,000 VND.
- Sanction for the act of issuing invoices at the incorrect time leading to a shortfall in the tax amount payable for the act of issuing 05 invoices at the incorrect time according to the provisions in Point a, Clause 4, Article 24 of Decree No. 125/2020/ND-CP dated October 19, 2020, amount: 30,000,000 VND (In words: Thirty million dong), (Sub-item: 4254).

b) Remedial measures:

- Compelling the full payment of the tax shortfall through inspection into the state budget, amount: 2,853,850,880 VND (In words: Two billion, eight hundred fifty-three million, eight hundred fifty thousand, eight hundred eighty dong). Of which:
  - + Corporate Income Tax (CIT): 2,813,010,306 VND, of which:
    - ++ CIT from production and business activities (TM 1052): 2,282,839,328 VND.
    - ++ CIT from real estate business activities (TM 1053): 530,170,978 VND.
  - + Personal Income Tax (PIT): 40,840,574 VND, of which:
    - ++ PIT from wages and salaries (TM 1001): 38,356,261 VND.
    - ++ PIT from capital investments (TM 1004): 2,484,313 VND.
- Late payment interest on tax as prescribed in Clause 3, Article 10 of Decree No. 129/2013/ND-CP; Point a, Clause 2, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020, amount: 1,975,686,510 VND (In words: One billion, nine hundred seventy-five million, six hundred eighty-six thousand, five hundred ten dong), of which:
  - + Late payment interest on VAT (TM 4931): 494,885,883 VND;
  - + Late payment interest on CIT (TM 4918): 1,455,599,822 VND;
  - + Late payment interest on PIT (TM 4917): 25,200,804 VND.

*(The late payment interest is calculated up to December 9, 2025; Nghe An Petroleum Investment and Trading Joint Stock Company is responsible for calculating and paying the late payment interest from December 10, 2025, to the time of actual payment of the arrears and fines into the State Budget as prescribed).*

Total amount of tax arrears, administrative fines regarding taxes and invoices, and late payment interest recommended for handling through inspection is: 5,341,818,690 VND (In words: Five billion, three hundred forty-one million, eight hundred eighteen thousand, six hundred ninety dong).

- Decrease in VAT payable through inspection, amount: 91,844,708 VND (TM 1701).
- Decrease in deductible VAT transferred to the next period on Declaration 02/GTGT from the VAT declaration of the investment project for the tax period of December 2022, amount: 399,129,301 VND.

Time limit for paying fines and remedial amounts is within 10 days at the latest, from the date of receiving this Decision.



All costs for organizing the enforcement of remedial measures shall be borne by Nghe An Petroleum Investment and Trading Joint Stock Company.

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

**Article 3.** This Decision is assigned to:

1. Mr. Tran Luong Son, representative for the violating organization named in Article 1 of this Decision, to comply.

Nghe An Petroleum Investment and Trading Joint Stock Company must strictly comply with this sanctioning decision. If the above time limit expires without compliance, Nghe An Petroleum Investment and Trading Joint Stock Company will be subject to enforcement according to the provisions of law and for each day of late payment of the fine, the violating organization must pay 0.05% calculated on the total unpaid fine amount.

The fine, late payment interest, and tax arrears specified in Article 1 must be paid to State Treasury area 1411 (State Treasury Region XI - Operation Department 2, collecting agency code: 1056494, collecting agency name: Nghe An Provincial Tax Department) within 10 days, from the date of receiving this Decision.

Nghe An Petroleum Investment and Trading Joint Stock Company has the right to complain or initiate a lawsuit against this Decision according to the provisions of law.

2. Sent to the State Treasury Region XI - Operation Department 2 for collection.
3. Sent to Inspection Department No. 1 for organizing implementation.
4. Sent to Business Management and Support Department No. 1 for information and coordinated implementation.

**PP. DIRECTOR OF PROVINCIAL TAX DEPARTMENT  
DEPUTY DIRECTOR OF PROVINCIAL TAX DEPARTMENT  
(Signed and stamped)**

**Recipients:**

- As Article 3;
- Archive: VT, KTr1 (5b).

**Nguyen Thi Thanh Vy**