

**TAX DEPARTMENT
THANH HOA PROVINCIAL TAX
OFFICE**

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness**

Thanh Hoa, 06 August 2026

No.: 2535/QD-THO

DECISION

On the Imposition of Administrative Penalties for Tax and Invoice Violations

HEAD OF THANH HOA PROVINCIAL TAX OFFICE

Pursuant to Law on Handling of Administrative Violations No. 15/2012/QH13 dated 20 June 2012 of the National Assembly and its amending and supplementing Laws, and their guiding documents;

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

Pursuant to Law on Tax Administration No. 38/2019/QH14 dated 13 June 2019, its amending and supplementing Law, and their guiding documents;

Pursuant to Law on Tax Administration No. 108/2025/QH15 dated 10 December 2025 of the National Assembly and its guiding documents;

Pursuant to Government Decree No. 125/2020/ND-CP dated 19 October 2020 on penalties for administrative violations regarding tax and invoices, and its amending and supplementing Decrees;

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

Pursuant to Decision No. 2770/QD-THO dated 31 December 2025 of the Head of Thanh Hoa Provincial Tax Office on the delegation of authority to impose administrative penalties;

Pursuant to the Tax Inspection Minutes dated 30 July 2026 of the Inspection Team established under Decision No. 1711/QD-THO dated 29 May 2025 of the Head of Thanh Hoa Provincial Tax Office on the tax inspection of Vicem Bim Son Packaging Joint Stock Company; Tax Code: 2800508928;

At the request of the Head of the Inspection Division.

DECIDES:

Article 1. To impose an administrative penalty for tax violations on the organization named below:

1. Name of the violating organization: Vicem Bim Son Packaging Joint Stock Company; Tax Code: 2800508928; Address: Quarter 9, Bim Son Ward, Thanh Hoa Province.

- Business Registration Certificate No. 2800508928, first issued by the Thanh Hoa Provincial Department of Planning and Investment on 07 June 1999, amended for the 5th time on 13 January 2025.

- Tax Code: 2800508928.

- Legal Representative: Mr. Trinh Van Dien – Position: Director; Citizen Identification Card No.: 038076019672, issued on 04 December 2021 by the Police Department for Administrative Management of Social Order.

2. Administrative violation(s) committed:

Under-declaration resulting in a shortfall of payable personal income tax (PIT).

3. The administrative violation is prescribed under:

The above act constitutes a violation of Clauses 1 and 2, Article 16 of Government Decree No. 125/2020/ND-CP dated 19 October 2020 on penalties for administrative violations regarding tax and invoices.

4. Aggravating and mitigating circumstances:

a) Mitigating circumstances: None.

b) Aggravating circumstances: None.

5. Circumstances relevant to the resolution of the violation (if any): None.

6. The following penalty and remedial measures are applied:

1. Form of penalty: Monetary fine; Amount: VND 67,900,550 for the act of under-declaration resulting in a shortfall of payable PIT (Payment Content Code 4268).

2. Remedial measures:

- Additional assessment of PIT payable (Payment Content Code 1001): VND 339,502,749;

- Late payment interest on PIT (Payment Content Code 4917): VND 53,239,355;

Total amount of additionally assessed tax, fine, and late payment interest: **VND 460,642,654** (*In words: Four hundred sixty million, six hundred forty-two thousand, six hundred fifty-four Vietnamese dong*).

The above late payment interest is calculated up to and including 30 July 2026. Vicem Bim Son Packaging Joint Stock Company is responsible for self-calculating and paying the late payment interest accruing from 31 July 2026 until the day immediately preceding the date on which the additionally assessed tax and fine are paid in full to the State budget, in accordance with applicable regulations.

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

Article 3. This Decision shall be:

1. Delivered to Mr. Trinh Van Dien – Position: Director; Citizen Identification Card No.: 038076019672, issued on 04 December 2021 by the Police Department for Administrative Management of Social Order, as the representative of the violating organization named in Article 1 of this Decision, for compliance.

Within 10 days from the date of receipt of this Decision, Vicem Bim Son Packaging Joint Stock Company must strictly comply with this penalty Decision. The fine stated in Article 1 must be paid into Account No. 7111 of Thanh Hoa Provincial Tax Office, opened at the State Treasury of Region XI.

If Vicem Bim Son Packaging Joint Stock Company fails to comply with the penalty Decision within the above time limit, it shall be subject to enforced execution of the administrative decision in accordance with law.

Vicem Bim Son Packaging Joint Stock Company has the right to lodge a complaint or initiate a lawsuit against this Decision in accordance with law.

2. Sent to the State Treasury of Region XI for collection of the fine.

3. Sent to Enterprise Support and Management Division No. 2 for implementation of this Decision. /.

Recipients:

- *As per Article 3;*
- *Filed: Administration Office; Inspection Division.*

**P.P. HEAD OF THANH HOA
PROVINCIAL TAX OFFICE
DEPUTY HEAD**

Dao Ngoc Son