



DECISION

On administrative sanction for administrative tax violations

DIRECTOR OF HO CHI MINH CITY TAX DEPARTMENT

Pursuant to Articles 57, 68, 70, 78 and 85 of the Law on Handling of Administrative Violations (amended and supplemented in 2020);

Pursuant to the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019, of the National Assembly and the guiding documents for its implementation;

Pursuant to the Law on Non-Agricultural Land Use Tax and the guiding documents for its implementation;

Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government providing for administrative sanctions for tax and invoice violations;

Pursuant to Decree No. 310/2025/ND-CP dated December 2, 2025, of the Government amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated October 19, 2020, of the Government stipulating sanctions for administrative violations on taxes and invoices

Pursuant to Decision No. 1376/QĐ-CT dated June 30, 2025 of the Director of the Tax Department on promulgation of functions, duties, powers and organizational structure of provincial and municipal Tax Departments;

Pursuant to Decision No. 3736/QĐ-CT dated December 30, 2025, of the Director of the Tax Department issuing regulations on the functions, tasks, and powers of the Office and the Departments under the provincial and city Tax offices;

Pursuant to Decision No. 915/QĐ-TPHCM dated February 2, 2026, of the Chief Tax Officer of Ho Chi Minh City regarding the authority to impose administrative sanctions;

Pursuant to the administrative violation record on taxation dated March 17, 2026; According to the proposal of the Head of the Department of Land Revenue Management.

DECIDE:

Article 1. To impose administrative sanctions against the organization with the following

1. Name of violating organization: Cho Lon Investment and Import Export Corporation (Cholimex)

Head office address: No. 631-633 Nguyen Trai Street, Cho Lon ward, Ho Chi Minh City.

Investment registration certificate/business or establishment/operation registration license number: 0301307933.



Date of issue: 13/09/2025 (16th amendment).

Place of issue: Ho Chi Minh City Department of Finance.

Tax code: 0301307933.

Legal representative: Mr. Huynh An Trung. Gender: Male.

Position: General Director.

2. Administrative violations committed: Late submission of the non-agricultural land use tax declaration dossier as prescribed in the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019, more than 90 days from the deadline for submitting the non-agricultural tax declaration dossier for the period 2022-2026 at the address 629B-631-633 Nguyen Trai, Ho Chi Minh City, and for the periods 2012-2016, 2017-2021, 2022-2026 at the address 1368 Vo Van Kiet, Cho Lon ward, Ho Chi Minh City.

3. Regulations at: Clause 5, Article 13 of Decree No. 125/2020/ND-CP dated October 19, 2020, of the Government, stipulating administrative penalties for violations of tax and invoice regulations.

4. Aggravating circumstances (if any): None.

5. Mitigating circumstances (if any): None.

6. Applied form of sanction and remedial measures as follows:

a) Main form of penalty: Monetary fine. Fine amount: 20,000,000 VND (In words: Twenty million dong.)

b) Additional form of penalty (if any): None

c) Remedial measures (if any): None

Article 2. This Decision takes effect from the signing date

Article 3. Implementation of this Decision:

1. To assign Mr. Huynh An Trung, the legal representative of the sanctioned organization stated in Article 1 of this Decision, to strictly implement this Decision.

The organization named in Article 1 must strictly comply with this penalty decision. In case of failure to voluntarily comply, Tan Binh Import - Export Joint Stock Corporation will be enforced to apply in accordance with law and for each day of late payment of fines, the violating organization shall additionally pay 0.05% of the outstanding fine amount.

a) **Chợ Lớn Import-Export and Investment Joint Stock Company**, which is sanctioned as named in Article 1, must pay the fine according to the state budget payment information as follows:

Account No. **71111.056.137** of Ho Chi Minh City Tax Department opened at State Treasury Area II

Decision issuance authority code: 1056137.

Budget chapter: 559

Economic content code (sub-item code): 4254

within ten (10) days from the date of receipt of this Decision.

b) **Cho Lon Investment and Import Export Corporation (Cholimex)** has the right to lodge complaints or initiate administrative lawsuits against this Decision in accordance with law.

2. To send this Decision to State Treasury - Region II for collection.

Recipients:

- As Article 3;

- Archive: VT, PQLĐ(ddlong 05b)

**FOR DIRECTOR OF HO CHI MINH CITY
TAX DEPARTMENT
DEPUTY DIRECTOR**

Signed

Phan Van Dung

