

**BEN THANH WATER SUPPLY JOINT STOCK  
COMPANY**

INCOMING No.: 280

Date: July 08, 2026

Transferred to: \_\_\_\_\_

## DECISION

### Regarding the sanctioning of administrative tax violations

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

*Pursuant to Article 57, Article 68, Article 70, Article 78, Article 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 guiding documents;*

*Pursuant to the Law on Non-agricultural Land Use Tax and guiding documents;*

*Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government on sanctioning of administrative violations against tax and invoice;*

*Pursuant to Decree No. 310/2025/ND-CP dated December 02, 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 on sanctioning of administrative violations against tax and invoice;*

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

*Pursuant to Decision No. 3736/QD-CT dated December 30, 2025 of the Director of Tax Department promulgating regulations on functions, duties, powers of the Office and Divisions under provincial and municipal Tax Departments;*

*Pursuant to Decision No. 915/QD-TPHCM dated February 02, 2026 of the Head of Ho Chi Minh City Tax Department on assigning the right to sanction administrative violations;*

*Pursuant to the Minutes of administrative tax violations established on July 02, 2026;*

*At the proposal of the Head of the Division of Management of Land Revenues.*

#### DECIDES:

**Article 1.** Sanctioning of administrative violations against the taxpayer named below:

**Ben Thanh Water Supply Joint Stock Company**

Head office address: 194 Pasteur, Xuan Hoa Ward, Ho Chi Minh City.

Certificate of investment/enterprise registration or License for establishment/operation registration No.: 0304789925.

Date of issue: January 08, 2007 (9th amendment on September 17, 2025).

Place of issue: Department of Finance.

Tax code: 0304789925.

Legal representative: Nguyen Hoai Nam

Sex: Male

Title: Director.

2. Having committed administrative violations: late submission of the non-agricultural land use tax return dossier pursuant to the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019, over 90 days past the deadline for submitting the non-agricultural tax return dossier at the address 194 Pasteur, Xuan Hoa Ward, Ho Chi Minh City for the periods 2017-2021, 2022-2026.

3. Prescribed in: Clause 5, Article 13 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government on sanctioning of administrative violations against tax and invoice.

4. Aggravating circumstances (if any): None.

5. Extenuating circumstances (if any): None.

6. Being subjected to the following forms of sanctioning and remedial measures:

a) Principal form of sanctioning: Fine

Fine amount: **20,000,000 VND** (*In words: Twenty million VND.*)

b) Additional form of sanctioning (if any): None.

c) Remedial measures (if any): None.

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

**Article 3.** This Decision is:

1. Assigned to Mr. (Ms.) Nguyen Hoai Nam, the representative of the sanctioned organization named in Article 1 of this Decision, for compliance.

The organization named in Article 1 must strictly comply with this sanctioning Decision. If the deadline passes and **Ben Thanh Water Supply Joint Stock Company** fails to voluntarily comply, it shall be enforced in accordance with the law, and for each day of late payment, the violating individual or organization must pay an additional 0.05% calculated on the total unpaid fine amount.

a) The sanctioned **Ben Thanh Water Supply Joint Stock Company** named in Article 1 must pay the fine according to the state budget payment information as follows:

Account: **7111.1056.137** of Ho Chi Minh City Tax Department opened at State Treasury Area II

Code of the agency issuing the sanctioning decision: **1056137**.

Chapter code: **554** Economic content code (sub-item code): **4254**

within 10 days from the date of receiving this Decision.

b) **Ben Thanh Water Supply Joint Stock Company** has the right to file a complaint or initiate an administrative lawsuit against this Decision in accordance with the law.

2. Sent to State Treasury Area II for collecting the fine./.

**Recipients:**

- As per Article 3;

- Saved: Clerical, Land Management Div.

(NHKNgan-05b)

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**FOR THE HEAD OF CITY TAX DEPARTMENT**

**DEPUTY HEAD OF CITY TAX DEPARTMENT**

Signed and sealed

**Phan Van Dung**