

**QUANG NGAI PROVINCIAL
TAX DEPARTMENT**

Số: 1344 /QĐ-XPNC-QNG

**THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Liberty - Happiness**

Quang Ngai, September 28, 2026

SAI GON - QUANG NGAI BEER JSC**INCOMING
CORRESPONDENCE**

No:

Date: 6/10/2026

Forwarded to:

DECISION**Administrative Penalty for Violations****DIRECTOR OF THE QUANG NGAI PROVINCIAL TAX DEPARTMENT**

Pursuant to Articles 57, 68, 70, 78 and 85 of the Law on Handling of Administrative Violations (as amended and supplemented in 2020 and 2025);

Pursuant to the Law on Tax Administration no. 38/2019/QH14 dated June 13, 2019; Law no. 56/2024/QH15 dated November 19, 2024; the Law on Tax Administration no. 108/2025/QH15 dated December 10, 2025; and the guiding documents for implementation thereof;

Pursuant to the Government's Decree no. 125/2020/ND-CP dated October 19, 2020, prescribing administrative penalties for tax and invoice-related violations; Decree no. 102/2021/ND-CP dated November 16, 2021; and Decree no. 310/2025/ND-CP dated December 2, 2025, amending and supplementing a number of articles of the Government's Decree no. 125/2020/ND-CP dated October 19, 2020;

Pursuant to the Government's Decree no. 118/2021/ND-CP dated December 23, 2021, detailing a number of articles of and providing measures for implementation of the Law on Handling of Administrative Violations; Pursuant to the Government's Decree no. 68/2025/ND-CP dated March 18, 2025 and Decree no. 190/2025/ND-CP dated July 1, 2025, amending and supplementing a number of articles of Decree No. 118/2021/ND-CP dated December 23, 2021;

Pursuant to Decision no. 1376/QĐ-CT dated June 30, 2025 of the Director of the General Department of Taxation promulgating regulations on the functions, duties, rights and organizational structure of provincial- and municipal-level Tax Departments under the General Department of Taxation;

Pursuant to the Tax Inspection Minutes dated September 25, 2026, prepared by the Inspection Team pursuant to Decision no. 115/QĐ-QNG dated August 18, 2026 of the Director of the Quang Ngai Provincial Tax Department;

Pursuant to Decision no. 919/QĐ-QNG dated July 21, 2026 of the Quang Ngai Provincial Tax Department on the delegation of authority to impose administrative penalties for tax, invoice, fee and charge violations to Deputy Directors of the Quang Ngai Provincial Tax Department;

DECIDES:**Article 1.**

1. To impose an administrative penalty for violations on the following organization:

Sai Gon - Quang Ngai Beer Joint Stock Company, Tax code: 4300338460;

Address: Quang Phu Industrial Zone, Nghia Lo ward, Quang Ngai province.

Legal Representative: Ms. Bui Thi Nhu; Gender: Female.

Position: Director.

2. Has committed the following administrative violations:

The act of making incorrect tax declarations, resulting in an understatement of the Corporate Income Tax payable for the years 2020 and 2021; an understatement of the Value Added Tax payable for the tax periods of June 2020 and August 2020; and an understatement of the Personal Income Tax payable for the years 2020, 2021 and 2022.

3. Prescribed in: Point a, Clause 1, Article 16 of the Government's Decree no. 125/2020/ND-CP dated October 19, 2020.

4. Aggravating circumstances: None.

5. Mitigating circumstances: None.

6. Forms of penalty and remedial measures imposed are as follows:

a) Principal penalty: A fine of **VND 74,477,012** (*in words: Seventy-four million, four hundred seventy-seven thousand, twelve Vietnamese dong*), comprising:

- A fine for the act of making an incorrect declaration resulting in an understatement of the Corporate Income Tax payable for 2021, pursuant to Clause 1, Article 16 of Decree no. 125/2020/ND-CP dated October 19, 2020 of the Government, at a rate of 20% of the understated tax amount (*Sub-item 4254*), amounting to VND 66,928,819.

- A fine for the act of making an incorrect declaration resulting in an understatement of the Personal Income Tax payable for the 2021 and 2022 tax years, pursuant to Clause 1, Article 16 of Decree no. 125/2020/ND-CP dated October 19, 2020 of the Government, at a rate of 20% of the understated tax amount (*Sub-item 4268*), amounting to VND 7,548,193.

b) Additional penalty: None

c) Remedial measures:

- Collection of additional tax: **VND 768,008,695** (*in words: Seven hundred sixty-eight million, eight thousand, six hundred ninety-five Vietnamese dong*), comprising:

+ Corporate Income Tax (Sub-item 1052): VND 716,591,617.

+ Value Added Tax (Sub-item 1701): VND 10,952,538.

+ Personal Income Tax (Sub-item 1001): VND 40,464,540.

- Collection of late payment interest on tax: **VND 419,283,513** (*in words: Four hundred nineteen million, two hundred eighty-three thousand, five hundred thirteen Vietnamese dong*) pursuant to Clause 2, Article 16 of the Law on Tax Administration no. 108/2025/QH15 dated December 10, 2025 and Clause 2, Article 26 of Decree no. 252/2026/ND-CP dated June 30, 2026; comprising:

+ Late payment interest on Corporate Income Tax (Sub-item 4918): VND 394,171,352.

+ Late payment interest on Value Added Tax (Sub-item 4931): VND 7,273,376.

+ Late payment interest on Personal Income Tax (Sub-item 4917): VND 17,838,425.

The above late payment interest has been calculated up to September 25, 2026. Sai Gon - Quang Ngai Beer Joint Stock Company shall be responsible for calculating and paying the additional late payment interest accrued from after September 25, 2026 until the actual date of payment of the above additional tax and penalties to the State Budget, in accordance with applicable regulations.

Article 2. This Decision shall take effect from the date of signing.

Article 3. This Decision shall be:

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1. Delivered to Ms. Bui Thi Nhu, the legal representative of the penalized organization named in Article 1 of this Decision, for implementation.

The organization named in Article 1 shall strictly comply with this Decision on administrative penalties. If Sai Gon - Quang Ngai Beer Joint Stock Company fails to voluntarily comply within the prescribed time limit, enforcement measures shall be applied in accordance with the law. For each day of late payment of the fine, the violating organization shall additionally pay an amount equal to 0.05% of the total outstanding fine for each day of delay.

The penalized organization named in Article 1 shall pay the additional tax, fine and late payment interest at Professional Division 2 - State Treasury Region XV, using the following State Budget payment information:

Account: State Budget collection account; Code of the authority issuing the penalty decision: G12.18.121; Chapter: 159; Sub-item: as specified above; within 10 days from the date of receipt of this Decision.

b) Sai Gon - Quang Ngai Beer Joint Stock Company has the right to lodge a complaint or initiate administrative proceedings against this Decision in accordance with the law.

2. Delivered to Professional Division 2 - State Treasury Region XV for collection of the fine.

3. Delivered to Inspection Division No. 1 of the Quang Ngai Provincial Tax Department for implementation.

4. Delivered to Enterprise Management and Support Division No. 01 of the Quang Ngai Provincial Tax Department for information and coordination in implementation./.

Recipients:

- As stated in Article 3;
- Inspection Team;
- Archive: Clerk, KTr1.

**FOR THE DIRECTOR OF THE QUANG
NGAI PROVINCIAL TAX DEPARTMENT
DEPUTY DIRECTOR**



Dinh Thien Khanh