CÔNG TY CỔ PHẦN ĐƯỜNG QUẢNG NGÃI
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TAX DEPARTMENT
LARGE ENTERPRISE TAXATION SUB-DEPARTMENT

No.: 1917/QĐ-DNL

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, November 2, 2026

DECISION
On the Imposition of Administrative Penalties for Tax Violations

THE HEAD OF THE LARGE ENTERPRISE TAXATION SUB-DEPARTMENT

Pursuant to the Law on Handling of Administrative Violations dated June 20, 2012; the Law Amending and Supplementing a Number of Articles of the Law on Handling of Administrative Violations dated November 13, 2020; the Law Amending and Supplementing a Number of Articles of the Law on Handling of Administrative Violations dated June 25, 2025, and the guiding documents thereof;

Pursuant to the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019; the Law on Tax Administration No. 108/2025/QH15 dated December 10, 2025, and the guiding documents thereof;

Pursuant to the Tax Laws and the guiding documents thereof;

Pursuant to Decree No. 118/2021/ND-CP dated December 23, 2021 of the Government detailing a number of articles and measures for the implementation of the Law on Handling of Administrative Violations; 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; Decree No. 190/2025/ND-CP dated July 1, 2025 of the Government amending and supplementing a number of articles of Decree No. 118/2021/ND-CP dated December 23, 2021; Decree No. 189/2025/ND-CP dated July 1, 2025 of the Government detailing the Law on Handling of Administrative Violations regarding the authority to impose administrative penalties;

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

Pursuant to Decision No. 336/QD-CT dated March 17, 2026 of the Director General of the Tax Department promulgating regulations on the functions, duties, powers and organizational structure of the Sub-Department of Taxation for Large Enterprises under the Tax Department;

Pursuant to Decision No. 101/QD-DNL dated January 19, 2026 of the Head of the Sub-Department of Taxation for Large Enterprises on the delegation of authority to impose administrative penalties;

Pursuant to the Record of Administrative Tax Violations No. 56/BB-VPHC dated October 22, 2026 of the Sub-Department of Taxation for Large Enterprises;

At the proposal of the Head of Tax Administration Division No. 1 - Sub-Department of Taxation for Large Enterprises.

DECISION:

Article 1.

1. Administrative penalties are imposed on the following organization:

Name of organization: Quang Ngai Sugar Joint Stock Company (paying tax on behalf of another party).

Notification address: No. 02, Nguyen Chi Thanh Street, Nghia Lo Ward, Quang Ngai Province.

Tax Identification Number: 4300488120

Legal representative: Mr. Vo Thanh Dang

Position: General Director.

2. The following administrative violations have been committed:

The act of submitting tax declaration dossiers between 61 and 90 days after the prescribed deadline for Tax Declaration Form 01/NTNN filed on an occurrence basis, for the tax period of January 2026.

The act of submitting tax declaration dossiers more than 90 days after the deadline for submission of tax declaration dossiers for Tax Declaration Form 01/NTNN filed on an occurrence basis, for the tax periods of August 2023, January 2024, March 2024, July 2024, September 2024, October 2024, February 2025, November 2025, January 2026, March 2026 and January 2026.

3. The administrative violations are prescribed in: Article 3 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government (as amended and supplemented under Clause 10, Article 1 of Decree No. 310/2025/ND-CP dated October 2, 2025) prescribing administrative penalties for tax and invoice violations.

4. Aggravating and mitigating circumstances:

a) Mitigating circumstances: Not applicable.

b) Aggravating circumstances: Not applicable.

5. Circumstances relevant to the settlement of the violations: The entity submitted 12 late Foreign Contractor Tax declaration dossiers on October 7, 2026, and had fully paid the tax amounts incurred and late payment interest to the State Budget before the tax authority prepared the record of the violation of late submission of tax declaration dossiers.

6. The following penalties and remedial measures are imposed:

a) Principal penalty:

A monetary fine is imposed in accordance with Point b, Clause 3, Article 5, Point a, Clause 4 and Clause 5, Article 13 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government (as amended and supplemented under Point a, Clause 10, Article 1 of Decree No. 310/2025/ND-CP dated October 2, 2025) prescribing administrative penalties for tax and invoice violations, in the amount of VND 20,000,000 (In words: Twenty million Vietnamese dong only), Sub-item 4254.

b) Additional penalty: Not applicable.

c) Remedial measures: Quang Ngai Sugar Joint Stock Company (paying tax on behalf of another party) has declared and paid the tax amounts and late payment interest into the State Budget.

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

Article 3. This Decision shall be:

1. Served on Mr. Vo Thanh Dang, the legal representative of the penalized organization named in Article 1 of this Decision, for compliance.

Quang Ngai Sugar Joint Stock Company shall strictly comply with this penalty decision. If Quang Ngai Sugar Joint Stock Company fails to voluntarily comply with this Decision upon expiry of the prescribed time limit, enforcement shall be carried out in accordance with the law. For each day of late payment of the fine, the violating organization shall pay an additional amount equal to 0.05% of the total unpaid fine.

a) Within 10 days from the date of receipt of this Decision, Quang Ngai Sugar Joint Stock Company shall pay the fine and late payment interest on tax specified in Article 1 into the State Budget using the following payment information: State Budget collection account: 7111; State Treasury: Regional State Treasury XV; Beneficiary unit: Sub-Department of Taxation for Large Enterprises; Tax administration agency code: 1131367; Code of the agency issuing the penalty decision: G12.18.C7; Chapter code: 161.

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

2. Sent to Regional State Treasury XV for collection of the fine.

3. Sent to the Heads of the following Divisions: Tax Administration Division No. 3; General Affairs, Professional Operations and Taxpayer Support Division, for implementation./.

Recipients:
- As stated in Article 3;
- Head of the Sub-Department (for reporting);
- Divisions: TAD3; GAPP;
- Archived: Office, TAD1 (nhdang02).

FOR MANAGER OF LARGE ENTERPRISE TAXATION SUB-DEPARTMENT
VICE MANAGER
(Signed and sealed)
Nguyen Tai Hai