Người ký: CÔNG TY CỔ PHẦN HÒA VIỆT

VIETNAM NATIONAL TOBACCO CORPORATION
HOA VIET JOINT STOCK COMPANY

No: 612 /CPHV-TCKT
About Disclosure of information

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

Dong Nai, November 11, 2026

DISCLOSURE OF INFORMATION ON THE STATE SECURITIES COMMISSION'S PORTAL

To:

- State Securities Commission (SSC)
- Hanoi Stock Exchange (HNX)

- Organization name: Hoa Viet Joint Stock Company. Security Symbol: HJC
- Headquarters address: Dieu Xien Street, Quarter 10, Long Binh Ward, Dong Nai City.
- Telephone: 0251 398163 Fax: 0251 3981630
- Submitted by: Mr. Luong Huu Hung - Director of the company
- Information disclosure type:□Periodic ☑Irregular □24 hours □On demand
- Content of information disclosure: On November 10, 2026, Hoa Viet Joint Stock Company received the following documents from the Dong Nai City Tax Department:

- Notice No. 20516/TB-DON dated October 29, 2026, regarding the withdrawal and annulment of Notice No. 2863/TB-CT dated April 14, 2020 issued by the Director of the Dong Nai Provincial Tax Department regarding land rental rates; Notice No. 5546/CT-QLHKDCNTK dated June 18, 2020 regarding the correction of Notice No. 2863/TB-CT dated April 14, 2020; and Notice No. 783/TB.CT.QLHKDCNTK dated November 20, 2020 regarding payment of land rent (collection of additional land rent).

- Notice No. 20533/TB-DON dated October 29, 2026: Notice regarding land rent payable annually.

- Official letter No. 20651/DON – CNTK dated October 30, 2026, regarding the implementation of audit recommendations relating to Hoa Viet Joint Stock Company.

In case the company revises or replaces information that were disclosed, company shall make a reason for the replacement or correction: No

This information was published on the company's website on November 11, 2026, as in the link: https://hoavietjsc.com.

I declare that all information provided in this paper is true and accurate. I shall be legally responsible for any misrepresentation./.

Receivers:
- As above;
- IT Dept
- Archives: Office, Accounting Dept.

Attachments:
- Notice 20516/TB-DON,
- Notice 20533/TB-DON,
- Official Letter No. 20651/DON – CNTK.

DIRECTOR

M.S.D.N: 3600262... C.T.C.P
CÔNG TY CỔ PHẦN HÒA VIỆT
THÀNH PHỐ ĐỒNG NAI

Luong Huu Hung

TAX DEPARTMENT
DONG NAI CITY TAX AUTHORITY
No.: 20651/ĐON-CNTK
Re: Implementation of audit recommendations relating to Hoa Viet Joint Stock Company

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
Dong Nai, October 30, 2026

To:
- Dong Nai City People's Committee;
- Specialized State Audit Department V.

Dong Nai City Tax Authority received Official Letter No. 11339/UBND-KTNS dated October 16, 2026 from the Dong Nai City People's Committee on assigning the preparation of advice, handling and reporting of results concerning the implementation of audit recommendations relating to Hoa Viet Joint Stock Company; Official Letter No. 10149/STC-GCS dated October 23, 2026 from the Dong Nai City Department of Finance on advising on the handling and reporting of such implementation, together with Official Letter No. 240/KTNN-CNV dated September 18, 2026 from the State Audit Office of Vietnam regarding notification of audit recommendations. Dong Nai City Tax Authority hereby reports as follows:

Pursuant to Appellate Administrative Judgment No. 130/2024/HC-PT dated March 1, 2024 of the High People's Court in Ho Chi Minh City concerning a lawsuit requesting annulment of an administrative decision on land prices, Dong Nai City Tax Authority issued Notice No. 20516/TB-DON dated October 29, 2026 on the withdrawal and cancellation of Notice No. 2863/TB-CT dated April 14, 2020 of the Director of Dong Nai Provincial Tax Department on land rental unit prices; Notice No. 5546/CT-QLHKDCNTK dated June 18, 2020 of the Director of Dong Nai Provincial Tax Department correcting Notice No. 2863/TB-CT dated April 14, 2020; and Notice No. 783/TB.CT.QLHKDCNTK dated November 20, 2020 of the Director of Dong Nai Provincial Tax Department on payment of land rent (collection of additional land rent).

Pursuant to Clauses 7 and 8, Article 15 of Government Decree No. 46/2014/ND-CP dated May 15, 2014, as amended and supplemented by Clause 4, Article 3 of Government Decree No. 135/2016/ND-CP dated September 9, 2016, which stipulates:

"4. Amend Clause 7 and add Clause 8 to Article 15 as follows:

"7. For land lease projects predating the effective date of this Decree, where any one of the following three documents—Investment Certificate (Investment License), land lease decision or land lease contract issued (signed) by a competent state authority—specifies the land rental unit price and the principle for adjustment of that price in accordance with the Ministry of Finance's regulations on land rental unit prices (Decision No. 210A-TC/VP dated April 1, 1990; Decision No. 1417/TC/TCĐN dated December 30, 1994; Decision No. 179/1998/QD-BTC dated February 24, 1998; Decision No. 189/2000/QD-BTC dated November 24, 2000; and Decision No. 1357TC/QD-TCT dated December 30, 1995):

a) Where the land rental unit price has not been adjusted under Clause 2, Article 9 of Government Decree No. 142/2005/ND-CP dated November 14, 2005, adjustments may continue for each adjustment cycle at the percentage rate stated in the Investment Certificate (Investment License), land lease decision or land lease contract.

b) Where the land rental unit price has already been adjusted under Clause 2, Article 9 of Government Decree No. 142/2005/ND-CP dated November 14, 2005, or the Investment

Certificate (Investment License) has been reissued, or the land lease contract template has been changed due to administrative procedures, and the replacement documents no longer specify the adjustment principle but the land use purpose remains unchanged, the adjustment for the next cycle shall not exceed the percentage adjustment rate specified in any of the above three documents compared with the unit price of the preceding stabilization period up to December 31, 2015 (as adjusted under Decree No. 142/2005/ND-CP). Adjustments from January 1, 2016 onward shall comply with Clause 8 of this Article.

8. Adjustments to land rental unit prices for land leased by the State before January 1, 2006 with annual rent payments, where the land continues to be used for the purpose specified in the competent state authority's land lease decision or contract (including leases for investment in and commercial operation of infrastructure in industrial parks, industrial clusters and export processing zones, and cases of equitization or conversion of operating model before this Decree took effect where all land-related rights and obligations, including the remaining lease term, were inherited), shall be made as follows:

a) Where the State leased land before January 1, 2006 and none of the three documents—Investment Certificate (Investment License), land lease decision and land lease contract issued (signed) by the competent state authority—specifies the principle for adjusting land rental unit prices under Ministry of Finance Decision No. 210A-TC/VP dated April 1, 1990, Decision No. 1417/TC/TCĐN dated December 30, 1994, Decision No. 179/1998/QD-BTC dated February 24, 1998, Decision No. 189/2000/QD-BTC dated November 24, 2000 and Decision No. 1357TC/QD-TCT dated December 30, 1995 (collectively, the land rental unit price adjustment principle), land rent shall be paid as follows:

- From January 1, 2006 to December 31, 2015, annual land rent shall be paid at the lawfully determined unit price or provisionally calculated under the policies and land prices applicable when the provisional land rent payment notice was issued, with final settlement based on the determined or provisionally paid amount. If provisional payments are still based on policies and land prices prior to January 1, 2006, or the land rental unit price has not been redetermined under Decree No. 142/2005/ND-CP, the unit price must be adjusted in accordance with the laws applicable in each period to collect any outstanding land rent.

- From January 1, 2016 until the end of the lease term, the land rental unit price shall be determined based on the price established as of January 1, 2006 under Decree No. 142/2005/ND-CP and the two adjustment cycles between January 1, 2006 and January 1, 2016, with a 15% increase in each cycle over the previous stabilization period. This unit price shall remain stable for five years; at each subsequent adjustment cycle it shall increase by 15% over the preceding stabilization period and apply to the remaining lease term. If the unit price calculated as of January 1, 2016 exceeds the price determined under this Decree, the unit price under Article 4 of this Decree may be applied for the adjustment period commencing January 1, 2016.

- Where land rent was handled between July 1, 2014 and before January 1, 2016 under Clause 2, Article 15 and Clauses 2 and 4, Article 32 of this Decree, the unit price from January 1, 2016 shall be redetermined under Point a of this Clause."

Pursuant to Clause 15, Article 51 of Government Decree No. 103/2024/ND-CP dated July 30, 2024, which provides:

"Article 51. Transitional provisions on collection of land rent

...

15. Where land is being used under a land lease contract with a competent state authority in accordance with land law but no land lease decision has been issued by the

competent state authority, or where an operating model has been converted or an enterprise equitized in accordance with law, land rent shall be recalculated under Article 30 of this Decree at the time recalculation is required, and the principle of land rent stabilization for a five-year cycle shall apply. Upon expiry of that cycle, land rent shall be adjusted in accordance with Article 32 of this Decree."

Pursuant to Point h, Clause 19, Article 1 of Government Decree No. 291/2025/ND-CP dated November 6, 2025, which provides:

"h) Amend and supplement Clause 11 as follows:

"11. Where land is leased with annual rental payments and the adjustment date of the land rental unit price occurred before the effective date of this Decree but the adjustment has not been implemented, land rent shall be recalculated from August 1, 2024 under Article 30 of this Decree; the rent shall remain stable for five years, after which adjustments shall be made under Article 32 of this Decree. For periods of land use during which the land rental unit price should have been adjusted but was not adjusted before the effective date of this Decree, adjustments shall be made in accordance with the laws applicable to each period for payment and final settlement of land rent."

Pursuant to Decision No. 3987/QD.CT.UBT dated November 8, 2001 of the Dong Nai Provincial People's Committee on leasing land and granting a land use rights certificate to Southern Tobacco Materials Company for tobacco production and processing in Long Binh Ward, Bien Hoa City;

Pursuant to Land Lease Contract No. 690/HDTD dated January 12, 2003 between the Dong Nai Provincial Department of Natural Resources and Environment and Southern Tobacco Materials Company;

Pursuant to Decision No. 6947/QD-UBND dated June 10, 2006 of the Dong Nai Provincial People's Committee on handling the results of declarations and reviews of land use by Hoa Viet Joint Stock Company in Long Binh Ward, Bien Hoa City;

Pursuant to Decision No. 2836/QD-UBND dated September 18, 2015 of the Dong Nai Provincial People's Committee on leasing land to Saigon Tobacco One Member Limited Liability Company for production and business in Long Binh Ward, Bien Hoa City;

Pursuant to Land Lease Contract No. 47/HDTD dated October 12, 2009 between the Dong Nai Provincial People's Committee and Hoa Viet Joint Stock Company;

Pursuant to Official Letter No. 1890/STC-GCS dated October 27, 2006 of the Dong Nai Provincial Department of Finance on land rental prices applicable to Hoa Viet Joint Stock Company (stabilization period from January 1, 2006 to December 31, 2010);

Pursuant to Official Letter No. 11818/BTC-QLCS dated October 15, 2021 of the Ministry of Finance on determination of land rental unit prices in response to Hoa Viet Joint Stock Company;

Pursuant to Official Letter No. 8062/BTC-QLCS dated June 10, 2025 of the Ministry of Finance on determination of land rental unit prices in response to Vietnam National Tobacco Corporation;

Based on the above regulations, Dong Nai City Tax Authority issued Land Rent Payment Notice No. 20533/TB-DON dated October 29, 2026, as follows:

1. Land rental unit price serving as the basis for the 15% increase under Decision No. 3987/QD.CT.UBT dated November 8, 2001 of the Dong Nai Provincial People's Committee: The land rent of Hoa Viet Joint Stock Company for the stabilization period from January 1,

2006 to December 31, 2010, under Official Letter No. 1890/STC-GCS dated October 27, 2006 of the Dong Nai Provincial Department of Finance, is **VND 681,199,500 per year.**

2. Total land rent payable: **VND 14,637,444,556** (in words: Fourteen billion six hundred thirty-seven million four hundred forty-four thousand five hundred fifty-six Vietnamese dong). Details:

- Land rental unit price stabilization period: **from 01/01/2011 to 31/12/2015:**

+ Annual land rent payable: **VND 783,379,425/year.**

+ Total land rent payable for five years: **VND 3,916,897,125**.

- Land rental unit price stabilization period: **from 01/01/2016 to 31/12/2020:**

+ Annual land rent payable: **VND 900,886,339/year**.

+ Total land rent payable for five years: **VND 4,504,431,694.**

- Land rental unit price stabilization period: **from 01/01/2021 to 31/12/2024:**

+ Annual land rent payable: **VND 1,036,019,290/year.**

+ Total land rent payable for three years and seven months: **VND 3,712,402,454.**

- Land rental unit price stabilization period: **from 01/8/2024 to 31/7/2029** (Hoa Viet Joint Stock Company was equitized from Southern Tobacco Materials Company; adjustments shall be made under Clause 15, Article 51 of Government Decree No. 103/2024/ND-CP dated July 30, 2024 and Point h, Clause 19, Article 1 of Government Decree No. 291/2025/ND-CP dated November 6, 2025):

+ Provisionally calculated annual land rent payable: **VND 1,036,019,290/year**.

+ Provisionally calculated total land rent payable from 01/8/2024 TO 31/12/2026 (02 years and 5 months): **VND 2,503,713,283.**

Hoa Viet Joint Stock Company is responsible for contacting the Department of Agriculture and Environment and the Dong Nai City Land Registration Office to determine cadastral information for the land rental unit price stabilization period from August 1, 2024 to July 31, 2029, so that the tax authority may issue the official payment notice in accordance with regulations.

Dong Nai City Tax Authority hereby reports to the Dong Nai City People's Committee and Specialized State Audit Department V for their information and instructions on implementation.

Recipients:
- As above;
- Head of City Tax Authority (for reporting);
- Leadership of City Tax Authority;
- Department of Finance;
- Department of Agriculture and Environment;
- Hoa Viet Joint Stock Company;
- Archived: VT, CNTK (Thai Ngoc, 3b).

FOR DIRECTOR GENERAL OF THE MUNICIPAL TAXATION DEPARTMENT
DEPUTY DIRECTOR GENERAL

(Signed and Sealed)

Nguyen Minh Hai

TAX DEPARTMENT
DONG NAI CITY TAX DEPARTMENT
No.: 20533/TB-DON

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
Dong Nai, October 29, 2026

PAYMENT NOTICE
Regarding land rent payable annually

☐ Initial notice ☐ Notice from the second year onward
☑ Adjustment and supplementary notice

Pursuant to the Law on Tax Administration and its implementing guidelines;

Pursuant to the Land Law and its implementing guidelines;

Pursuant to the legislation on land rent and its implementing guidelines;

Pursuant to Government Decree No. 103/2024/ND-CP dated July 30, 2024, prescribing land use levies and land rent;

Pursuant to Government Decree No. 291/2025/ND-CP dated November 6, 2025, amending and supplementing certain provisions of Decree No. 103/2024/ND-CP dated July 30, 2024, on land use levies and land rent, and Decree No. 104/2024/ND-CP dated July 31, 2024, on land development funds;

Pursuant to Government Decree No. 46/2014/ND-CP dated May 15, 2014, on collection of land rent and water surface rent;

Pursuant to Government Decree No. 135/2016/ND-CP dated September 9, 2016, amending and supplementing certain provisions of decrees on collection of land use levies, land rent and water surface rent;

Pursuant to Decision No. 3987/QD.CT.UBT dated November 8, 2001, of the Dong Nai Provincial People's Committee on land lease and issuance of land use rights certificates to Southern Tobacco Materials Company for tobacco production and processing in Long Binh Ward, Bien Hoa City;

Pursuant to Land Lease Contract No. 690HDTD dated January 12, 2003, between the Dong Nai Department of Natural Resources and Environment and Southern Tobacco Materials Company;

Pursuant to Decision No. 6947/QD-UBND dated June 10, 2006, of the Dong Nai Provincial People's Committee on handling the results of land-use declarations and reviews of Hoa Viet Joint Stock Company in Long Binh Ward, Bien Hoa City;

Pursuant to Decision No. 2836/QD-UBND dated September 18, 2015, of the Dong Nai Provincial People's Committee on leasing land to Saigon Tobacco One Member Limited Liability Company for production and business in Long Binh Ward, Bien Hoa City;

Pursuant to Land Lease Contract No. 47/HDTD dated October 12, 2009, between the Dong Nai Provincial People's Committee and Hoa Viet Joint Stock Company;

Pursuant to Document No. 1890/STC-GCS dated October 27, 2006, of the Dong Nai Department of Finance regarding the land rent of Hoa Viet Joint Stock Company (stable rental period from January 1, 2006 to December 31, 2010);

Pursuant to Document No. 11818/BTC-QLCS dated October 15, 2021, of the Ministry of Finance regarding determination of the land rental rate in its response to Hoa Viet Joint Stock Company;

Pursuant to Document No. 8062/BTC-QLCS dated June 10, 2025, of the Ministry of Finance regarding determination of the land rental rate in its response to Vietnam National Tobacco Corporation;

Pursuant to Document No. 240/KTNN-CNV dated September 18, 2026, of the State Audit Office regarding notification of audit recommendations;

Pursuant to Document No. 11339/UBND-KTNS dated October 16, 2026, of the Dong Nai City People's Committee regarding assignment of advisory handling and reporting on the implementation of audit recommendations relating to Hoa Viet Joint Stock Company;

Pursuant to Document No. 10149/STC-GCS dated October 23, 2026, of the Dong Nai City Department of Finance regarding advisory handling and reporting on the implementation of audit recommendations relating to Hoa Viet Joint Stock Company;

The Dong Nai City Tax Department hereby determines and notifies the annual land rent payable as follows:

A. TAXPAYER INFORMATION

1. Taxpayer name: **Hoa Viet Joint Stock Company**
2. Tax identification number: **3600262193**
3. Address: Dieu Xien Street, Quarter 36, Long Binh Ward, Dong Nai City.
4. Telephone: ..... Email: .....
5. Tax agent (if any): .....
6. Tax identification number: .....
7. Address: .....

B. LAND INFORMATION

1. Land parcel No.: ..... Map sheet No.: .....
2. Address:

2.1. House No.: ..... Building: ..... Lane/alley: ..... Street: .....

Hamlet/village: .....

2.2. Ward/commune: **Long Binh Ward**

2.3. Province/city: **Dong Nai City**

3. Location according to the land price list:

3.1. Road/road section/area: .....

3.2. Land parcel location (1, 2, 3, 4...): .....

4. Land use purpose: Land for non-agricultural production establishments.
5. Land origin (leased by the State/converted from allocation to lease...): .....
6. Land lease term (years): .....
7. Leased land area (m^2): **154,213.0 m^2**

7.1. Area subject to land rent: **154,213.0 m^2**

7.2. Area exempt from land rent:

C. CALCULATION BY THE TAX AUTHORITY

I. LAND RENT

1. Land rental rate: Land rent of Hoa Viet Joint Stock Company for the stable rental-rate period from January 1, 2006 to December 31, 2010, under Document No. 1890/STC-GCS dated October 27, 2006: **VND 681,199,500/m².**

2. Total land rent payable:

- Stable rental-rate period: **from 01/01/2011 to 31/12/2015:**

+ Annual land rent: **VND 783,379,425/year** (rental rate adjusted pursuant to Clauses 7 and 8, Article 15 of Decree No. 46/2014/ND-CP, as amended and supplemented by Clause 4, Article 3 of Government Decree No. 135/2016/ND-CP dated September 9, 2016).

+ Total land rent payable for 05 years: **VND 3,916,897,125.**

- Stable rental-rate period: **from 01/01/2016 to 31/12/2020:**

+ Annual land rent: **VND 900,886,339/year** (rental rate adjusted pursuant to Clauses 7 and 8, Article 15 of Decree No. 46/2014/ND-CP, as amended and supplemented by Clause 4, Article 3 of Government Decree No. 135/2016/ND-CP dated September 9, 2016).

+ Total land rent payable for 05 years: **VND 4,504,431,694.**

- Stable rental-rate period: **from 01/01/2021 to 31/7/2024:**

+ Annual land rent: **VND 1,036,019,290/year** (rental rate adjusted pursuant to Clauses 7 and 8, Article 15 of Decree No. 46/2014/ND-CP, as amended by Clause 4, Article 3 of Decree No. 135/2016/ND-CP and Clause 15, Article 51 of Decree No. 103/2024/ND-CP dated July 30, 2024; Point h, Clause 19, Article 1 of Decree No. 291/2025/ND-CP dated November 6, 2025).

+ Total land rent payable for 03 years and 7 months: **VND 3,712,402,454.**

- Stable rental-rate period: **from 01/8/2024 to 31/7/2029** (subject to adjustment under Clause 15, Article 51 of Decree No. 103/2024/ND-CP dated July 30, 2024; Point h, Clause 19, Article 1 of Decree No. 291/2025/ND-CP dated November 6, 2025).

+ Provisional annual land rent: **VND 1,036,019,290/year.**

+ Total provisional land rent payable from August 1, 2024 to December 31, 2026 (02 years and 5 months): **VND 2,503,713,283.**

3. Compensation, support, resettlement costs and other deductions (if any): ..... VND

3.1. Compensation, support and resettlement costs reimbursed to the state budget deductible from land rent: ..... VND

3.2. Voluntarily advanced compensation, support and resettlement costs deductible from land rent (if any): ..... VND

3.3. Other deductions: ..... VND

4. Land rent reduction (if any):

4.1. Reason for reduction: .....

4.2. Reduction period: .....

4.3. Reduction amount: ..... VND

5. Amount remaining payable to the state budget [(5)=(2)-(3)-(4.3)]: **VND 14,637,444,556.** (In words: Fourteen billion, six hundred thirty-seven million, four hundred forty-four thousand, five hundred fifty-six Vietnamese dong).

6. Payment deadline: No later than 30 days from the date of issuance of this Notice.

II. STATE BUDGET PAYMENT INFORMATION (The taxpayer, bank and State Treasury must fully enter the following information on the payment document when remitting money to the state budget):

1. Taxpayer name: **Hoa Viet Joint Stock Company**

2. Tax identification number: **3600262193**

3. State budget collection account at the State Treasury: 7111 opened at Regional State Treasury XVII.

4. Collecting authority: Dong Nai City Tax Department; collecting authority code: 1054274

5. Budget chapter name: Economic organization with State ownership exceeding 50% but below 100% of charter capital.

Budget chapter code: 158

6. Economic content (sub-item):

Economic content (sub-item)	Sub-item code
Annual land rent	3601

7. Administrative locality: Long Binh Ward, Dong Nai City. Administrative locality code:

8. Dossier identification code (if any): .....

If the taxpayer pays land rent into the state budget after the deadline stated in this Notice, in addition to the land rent payable, the taxpayer must determine the late-payment amount (= number of late-payment days × 0.03% per day) and pay both the full land rent and the late-payment amount to the state budget.

For any questions, the taxpayer should contact the officer handling the dossier, Duong Thai Ngoc, 4th Floor – Division for Personal, Household Business and Other Taxes, at 1888/1 Nguyen Ai Quoc Street, Tran Bien Ward, Dong Nai City, for specific guidance.

The Dong Nai City Tax Department hereby notifies the taxpayer for information and implementation./.

Recipients:
- Dong Nai City People's Committee (for reporting);
- Dong Nai City Department of Finance;
- Hoa Viet Joint Stock Company (for implementation);
- Leaders of Dong Nai City Tax Department;
- Archived: VT, CNTK (D. Thai Ngoc, 3b).

FOR THE HEAD OF DONG NAI CITY TAX DEPARTMENT
DEPUTY HEAD

(Signed and Sealed)

Nguyen Minh Hai

TAX DEPARTMENT
DONG NAI CITY TAX OFFICE
No.: 20516/TB-ĐON

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness
Dong Nai, October 29, 2026

NOTICE

On the withdrawal and annulment of Notice No. 2863/TB-CT dated April 14, 2020 issued by the Director of the Dong Nai Provincial Tax Department regarding land rental rates; Notice No. 5546/CT-QLHKDCNTK dated June 18, 2020 regarding the correction of Notice No. 2863/TB-CT dated April 14, 2020; and Notice No. 783/TB.CT.QLHKDCNTK dated November 20, 2020 regarding payment of land rent

(collection of additional land rent)

Pursuant to the Law on Tax Administration and its implementing guidelines;

Pursuant to the Land Law and its implementing guidelines;

Pursuant to Government Decree No. 103/2024/ND-CP dated July 30, 2024 on land use levies and land rent;

Pursuant to Appellate Administrative Judgment No. 130/2024/HC-PT dated March 1, 2024 of the High People's Court in Ho Chi Minh City concerning the lawsuit seeking annulment of an administrative decision on land prices;

At the proposal of the Head of the Division for Personal, Household Business and Other Taxes, the Dong Nai City Tax Office hereby announces as follows:

1. To withdraw and annul Notice No. 2863/TB-CT dated April 14, 2020 issued by the Director of the Dong Nai Provincial Tax Department on land rental rates; Notice No. 5546/CT-QLHKDCNTK dated June 18, 2020 issued by the Director of the Dong Nai Provincial Tax Department correcting Notice No. 2863/TB-CT dated April 14, 2020; and Notice No. 783/TB.CT.QLHKDCNTK dated November 20, 2020 issued by the Director of the Dong Nai Provincial Tax Department regarding payment of land rent (collection of additional land rent).

Reason for withdrawal and annulment: In the decision section of Appellate Administrative Judgment No. 130/2024/HC-PT dated March 1, 2024, the High People's Court in Ho Chi Minh City ruled: *"To annul the administrative decisions issued by the Director of the Dong Nai Provincial Tax Department, including: Notice No. 2863/TB-CT dated April 14, 2020 on land rental rates; Notice No. 5546/CT-QLHKDCNTK dated June 18, 2020 correcting Notice No. 2863/TB-CT dated April 14, 2020; and Notice No. 783/TB.CT.QLHKDCNTK dated November 20, 2020 regarding payment of land rent (collection of additional land rent)."*

2. Hoa Viet Joint Stock Company and the Division for Personal, Household Business and Other Taxes are assigned to take note of and implement this Notice.

The Dong Nai City Tax Office hereby informs the relevant entities for their information and implementation./.

Recipients:
- As specified in Item 2;
- Dong Nai City People's Committee (for reporting);
- Department of Finance;
- Department of Agriculture and Environment;
- Dong Nai City Land Registration Office;
- Archived: VT, CNTK (D. Thai Ngoc, 03 copies).

FOR DIRECTOR GENERAL OF THE MUNICIPAL TAXATION DEPARTMENT

DEPUTY DIRECTOR GENERAL

(Signed and Sealed)

Nguyen Minh Hai