TAX DEPARTMENT
HAI PHONG CITY TAX DEPARTMENT
No.: 5347/QĐ-XPHC

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hai Phong, 5 November 2026

DECISION
On Administrative Violation Sanction
THE HEAD OF HAI PHONG CITY 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 dated December 10, 2025, and its implementing guidelines;

Pursuant to Decree No. 125/2020/NĐ-CP dated October 19, 2020, of the Government providing regulations on administrative penalties for tax and invoice-related violations;

Pursuant to Decree No. 118/2021/NĐ-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;

Pursuant to Decree No. 68/2025/NĐ-CP dated March 18, 2025, of the Government amending and supplementing a number of articles of Decree No. 118/2021/NĐ-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;

Pursuant to Decree No. 310/2025/NĐ-CP dated December 02, 2025, of the Government amending and supplementing a number of articles of Decree No. 125/2020/NĐ-CP dated October 19, 2020, of the Government providing regulations on administrative penalties for tax and invoice-related violations;

Pursuant to Decision No. 1376/QĐ-CT dated June 30, 2025, of the Director General of the Tax Department stipulating the functions, tasks, powers, and organizational structure of Provincial and Municipal Tax Departments under the Tax Department;

Pursuant to Decision No. 3736/QĐ-CT dated December 31, 2025, of the Director General of the Tax Department stipulating the functions, tasks, and powers of Offices and Divisions under Provincial and Municipal Tax Departments;

Pursuant to Decision No. 01/QĐ-HPH dated July 01, 2025, of the Head of Hai Phong City Tax Department on the assignment of sectors and units in charge by the Leadership of Hai Phong City Tax Department;

Pursuant to Decision No. 5668/QĐ-HPH dated December 30, 2025, of the Head of Hai Phong City Tax Department on authorizing Deputy Heads of the Tax Department to sign documents on behalf of the Head within their assigned areas of responsibility;

Pursuant to Decision No. 5658/QĐ-HPH dated December 30, 2025, of the Head of Hai Phong City Tax Department on delegating the authority to impose administrative violation sanctions;

Pursuant to the Tax Inspection Minutes drawn up on October 30, 2026, between the Head of the Inspection Team under Inspection Decision No. 4795/QĐ-HPH dated October 06, 2026, of the Head of Hai Phong City Tax Department and the representative of Vicem Hai Phong Packaging Joint Stock Company.

Signature Not Verified
Ký bởi: HÀ THÚY MAI
Ký ngày: 13/11/2026 15:56:50

HEREBY DECIDES:

Article 1. 1. To impose administrative violation sanctions on the taxpayer named below:

Vicem Hai Phong Packaging Joint Stock Company.

Head office address: No. 3 Ha Noi Street, Hong Bang Ward, Hai Phong City.

Tax Identification Number (TIN): 0200600741.

Enterprise Registration Certificate for Joint Stock Company, Enterprise Code: 0200600741, initially issued by the Business Registration Office – Hai Phong City Department of Finance on September 21, 2004, and registered for the 5th amendment on September 09, 2022.

Legal Representative: Hong Anh Viet; Gender: Male.

Title: General Director.

2. Administrative violation committed: False tax declaration leading to an understatement of payable Value Added Tax (VAT) and Corporate Income Tax (CIT).

3. Stipulated at: Point a, Clause 1, and Clause 2, Article 16 of Decree No. 125/2020/NĐ-CP dated October 19, 2020, of the Government.

4. Aggravating circumstances: None.

5. Mitigating circumstances: None.

6. Applicable forms of sanction and remedial measures are as follows:

a) Form of administrative sanction: Monetary fine.

- Imposition of a monetary fine of: **VND 147,290,828** *(In words: One hundred forty-seven million, two hundred ninety thousand, eight hundred twenty-eight Vietnamese Dong)* for the act of false declaration leading to an understatement of payable VAT and CIT (at the rate of 20% on the tax arrears) – Chapter Code: 554, Economic Content Code (NDKT): 4254;

b) Remedial measures:

- Collection of tax arrears: **VND 773,953,303** *(In words: Seven hundred seventy-three million, nine hundred fifty-three thousand, three hundred and three Vietnamese Dong)*. Of which:

+ Value Added Tax (VAT): VND 228,211,041 – Chapter Code: 554, Economic Content Code: 1701;

+ Corporate Income Tax (CIT): VND 545,742,262 – Chapter Code: 554, Economic Content Code: 1052;

- Late tax payment interest: **VND 239,023,938** *(In words: Two hundred thirty-nine million, twenty-three thousand, nine hundred thirty-eight Vietnamese Dong)*. Of which:

+ Late payment interest on VAT: VND 63,261,593 – Chapter Code: 554, Economic Content Code: 4931;

+ Late payment interest on CIT: VND 175,762,345 – Chapter Code: 554, Economic Content Code: 4918.

The aforementioned late tax payment interest is calculated up to the end of October 30, 2026. Vicem Hai Phong Packaging Joint Stock Company is responsible for self-calculating and paying the late tax payment interest accruing from after October 30, 2026, until the actual date of

full payment of the tax arrears and monetary fine (stated above) into the State Budget in accordance with regulations.

Time limit for implementing remedial measures: 10 days from the date of receipt of this Decision.

Contents directly related to the implementation of remedial measures (if any): None.

All expenses for organizing the execution of remedial measures shall be borne by Vicem Hai Phong Packaging Joint Stock Company.

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

Article 3. This Decision shall be:

1. Delivered to Mr. Hong Anh Viet, the legal representative of the violating organization named in Article 1 of this Decision, for compliance.

Vicem Hai Phong Packaging Joint Stock Company must strictly comply with this Sanction Decision. If Vicem Hai Phong Packaging Joint Stock Company fails to voluntarily comply within the prescribed time limit, enforcement measures shall be applied in accordance with the law, and for each day of late fine payment, Vicem Hai Phong Packaging Joint Stock Company must pay an additional 0.05% calculated on the total unpaid fine amount.

a) Vicem Hai Phong Packaging Joint Stock Company must remit the monetary fine, understated tax amount, and late tax payment interest into Account No. 7111, Budget-Using Unit Code (ĐVQHNS): 1054745 of Hai Phong City Tax Department opened at the State Treasury of Region III (Treasury Code: 0061) within 10 days from the date of receipt of this Decision.

b) Vicem Hai Phong Packaging Joint Stock Company has the right to lodge a complaint or initiate an administrative lawsuit against this Decision in accordance with the provisions of law.

2. Sent to the State Treasury of Region III for collection.

3. Sent to Inspection Division No. 1 and Enterprise Management and Support Division No. 1 under Hai Phong City Tax Department for execution./.

Recipients:
- As stated in Article 3;
- Archives: Clerical Office (VT), Inspection Division No. 1 (KTr1) (5 copies).

PP. HEAD OF CITY TAX DEPARTMENT
DEPUTY HEAD OF CITY TAX DEPARTMENT

Pham Tuan Anh