Bản dịch Tiếng Anh - English Translation

HO CHI MINH CITY **TAX DEPARTMENT**	**SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom – Happiness**
No.: 834/QĐ-XPHC	*Ho Chi Minh City, November 23, 2026*

DECISION
On sanctioning administrative violations of tax regulations

THE DIRECTOR OF THE TAX DEPARTMENT OF HO CHI MINH CITY

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

Pursuant to the Law on Tax Administration dated June 13, 2019, and its implementing documents;

Pursuant to the Law on Tax Administration dated December 10, 2025, and its implementing documents;

Pursuant to relevant tax laws and their implementing documents;

Pursuant to Decree No. 118/2021/ND-CP dated December 23, 2021 of the Government detailing certain provisions and measures for implementing the Law on Handling Administrative Violations; Decree No. 68/2025/ND-CP dated March 18, 2025; Decree No. 190/2025/ND-CP dated July 1, 2025, amending and supplementing certain provisions of Decree No. 118/2021/ND-CP; and relevant regulations;

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

Pursuant to Decision No. 1376/QD-CT dated June 30, 2025 of the Tax Department promulgating the functions, duties, powers and organizational structure of the Tax Department;

Pursuant to Decision No. 3736/QD-CT dated December 31, 2025 of the Director of the Tax Department promulgating the functions, duties and powers of Tax Offices and Tax Departments under the Tax Department;

Pursuant to the Tax Inspection Minutes dated November 12, 2026, between the Head of the Inspection Team established under Decision No. 9337/QD-TPHCM dated October 5, 2026 of the Director of the Tax Department of Ho Chi Minh City and the legal representative of Petrolimex Saigon Transport and Services Joint Stock Company, concerning the tax inspection for the 2025 tax year;

Pursuant to Decision No. 918/QD-TPHCM dated February 2, 2026 of the Director of the Tax Department of Ho Chi Minh City on delegation of authority to impose administrative penalties;

HEREBY DECIDES:

Article 1. Administrative penalties imposed on the following organization:

1. Organization details:

Name: Petrolimex Saigon Transportation and Services Joint Stock Company

Head office address: 118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City.

Tax Identification Number: 0302160137.

Enterprise Registration Certificate No. 0302160137, first registered on November 27, 2000, amended for the 17th time on April 17, 2026, issued by the Department of Finance of Ho Chi Minh City.

Legal representative: Mr. Nguyen Xuan Thai Gender: Male.

Position: Chairman of the Board of Directors.

2. Administrative violations committed:

Making incorrect tax declarations resulting in underpayment of Value Added Tax (VAT) and Corporate Income Tax (CIT) payable for the 2025 tax year, as prescribed in Clause 1, Article 142 of the Law on Tax Administration dated June 13, 2019.

3. Legal provision governing the administrative violations:

Clause 1, Article 16 of Decree No. 125/2020/NĐ-CP dated October 19, 2020 of the Government on administrative penalties for tax and invoice violations.

4. Aggravating and mitigating circumstances:

a) Aggravating circumstances: None.

b) Mitigating circumstances: None.

5. Circumstances relevant to the handling of the violations: None.

6. Penalties and remedial measures imposed:

a) Main penalty: Monetary fine

Total fine: **15,575,985 VND** (In words: Fifteen million five hundred seventy-five thousand nine hundred eighty-five Vietnamese dong), comprising:

+ Fine for incorrect declarations resulting in underpayment of VAT (Sub-item 4254): 4,509,289 VND.

+ Fine for incorrect declarations resulting in underpayment of CIT (Sub-item 4254): 11,066,696 VND.

b) Remedial measures:

- Recovery of underpaid tax payable to the State Budget: **77,879,926 VND** (In words: Seventy-seven million eight hundred seventy-nine thousand nine hundred twenty-six Vietnamese dong), comprising:

+ Recovery of VAT (Sub-item 1701): 22,546,447 VND.

+ Recovery of CIT (Sub-item 1052): 55,333,479 VND.

- Late payment interest: **7,777,631 VND** (In words: Seven million seven hundred seventy-seven thousand six hundred thirty-one Vietnamese dong), comprising:

+ Late payment interest on VAT (Sub-item 4931): 4,026,021 VND.

+ Late payment interest on CIT (Sub-item 4918): 3,751,610 VND.

The above late payment interest is calculated up to November 12, 2026. Petrolimex Saigon Transportation and Services Joint Stock Company is responsible for calculating and paying additional late payment interest accruing from November 13, 2026 until the actual date of payment of the recovered tax and administrative fine into the State Budget.

Total amount of recovered tax, late payment interest and administrative fine: 101,233,542 VND (In words: One hundred one million two hundred thirty-three thousand five hundred forty-two Vietnamese dong).

Article 2. Effective date

This Decision shall take effect from the date of signing.

Article 3. Implementation responsibilities

1. Mr. Nguyen Xuan Thai, the legal representative of Petrolimex Saigon Transportation and Services Joint Stock Company named in Article 1 of this Decision, is responsible for implementing this Decision.

Petrolimex Saigon Transportation and Services Joint Stock Company shall strictly comply with this administrative penalty decision. If the 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, the Company shall additionally pay late payment interest at the rate of 0.05% per day on the outstanding amount of the fine.

Petrolimex Saigon Transportation and Services Joint Stock Company shall pay the recovered tax, late payment interest and administrative fine specified in Article 1 into Account No. 7111.1056137 of the Ho Chi Minh City Tax Department, opened at the State Treasury of Region II – Transaction Office No. 8 (State Budget Code: 0130), at 1411 Huynh Tan Phat Street, Phu Thuan Ward, Ho Chi Minh City, within 10 days from the date of receipt of this Decision.

Petrolimex Saigon Transportation and Services Joint Stock Company has the right to lodge a complaint or initiate legal proceedings against this Decision in accordance with the law.

2. This Decision shall be sent to the State Treasury of Region II for collection.

3. This Decision shall be sent to the Tax Administration and Support Department No. 2 and Inspection Division No. 2 for implementation.

FOR THE DIRECTOR OF HCMC TAX DEPARTMENT
DEPUTY DIRECTOR

Recipients:
- As stated in Article 3;
- Filed: Office records,
Inspection Division No. 2 (DTTThanh-5b).

(signed)

Tran Hiep Hung

ĐÀO TRUNG DŨNG

Digitally signed by ĐÀO TRUNG DŨNG
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