**CTW: Notice of Decision on sanctioning administrative violations of tax of Tax Department of Can Tho City**

On 28 Feb 2020, Can Tho Water Supply - Sewerage Joint Stock Company announced the Decision on sanctioning administrative violations of tax of Tax Department of Can Tho City as follows:

Article 1: Handling violations of the following organization:

1. Name of organization: Can Tho Water Supply - Sewerage Joint Stock Company

- Head office address: No. 2A Nguyen Trai, An Hoi Ward, Ninh Kieu District, Can Tho City

- Tax code: 1800155244

- Business Registration Certificate of Joint Stock Company No.1800155244 dated June 28, 2004 issued by Business Registration Office under Department of Planning and Investment of Can Tho, registered for the 9th change on July 1, 2015 transformed from Can Tho Water Supply and Sewerage Co., Ltd into Can Tho Water Supply and Sewerage Joint Stock Company from July 1, 2015

- Legal representative: Mr. Nguyen Tung Nguyen Sex: Male

- Position: General Director

2. Committing an administrative violation: Making a false declaration of VAT but not leading to a shortage of payable tax or not yet refunded, exempted or reduced

3. Provisions in:

- Article 10 of Decree No.129/ 2013/ ND - CP dated October 16, 2013 on handling of tax law violations and enforcement of implementation of tax administrative decisions:

4. Aggravating circumstances (if any): None

5. Extenuating circumstances (if any): None

6. Subject to the following sanctions and remedies:

a) Main sanctioning form: Fine, specifically:

- Penalty for making false tax returns (subsection: 4254): VND 2,100,000

b) Additional sanctions (if any): None

c) Remedies:

+ In 2017: VAT reduction; transfer the deduction to the next period with an amount of VND 23,040,000

+ In 2018: VAT reduction; transfer to the next period with an amount of VND 47,394,000

Total amount of tax arrears, fines, late paid amount: VND 2,100,000

Deadline for taking remedial measures: 10 days from the date of receiving this Decision

All expenses for organizing the implementation of remedial measures shall be borne by violating organizations named in this Article

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

Article 3: This decision was assigned to Mr. Nguyen Tung Nguyen who is the representative of the violating organization named in Article 1 of this Decision for execution

The organization named in Article 1 must strictly abide by this sanctioning decision. If exceeding the the deadline, Can Tho Water Supply and Sewerage Joint Stock Company fails to voluntarily comply, it will be forced to do in accordance with the law

Can Tho Water Supply - Sewerage Joint Stock Company must pay the arrears, fine, late paid amount to account No.7111.0.1055739 of Can Tho Tax Department