**STU: Administrative violations related to tax**

On 30 Mar 2020, Son Tay Urban Construction and Environment Joint Stock Company announced the administrative violations related to tax as follows:

Article 1: Sanctioning administrative violations of tax on the following institution:

1. Son Tay Urban Construction and Environment Joint Stock Company; Tax code: 0500239004; Address: No.2 Phung Hung Street, Ngo Quyen Ward, Son Tay Town, Hanoi City; Business registration No.0500239004 issued by Hanoi Department of Planning and Investment for the first time on September 25, 2008 for the third change on October 3, 2014

Legal representative: Mr. Vu Ngoc Nghia - Gender: Male; Position: Director of the Company

2. Committing administrative violations: Acts of making false declarations leading to lack of payable tax amounts and late tax payment amounts prescribed in Clauses 32 and 33, Article 1 of Law No. 21/ 2012/ QH13 dated November 20, 2012, amended and supplemented Law on tax administration; Article 3 of Law on tax No.106/2016/QH13 dated April 6, 2016 of the National Assembly amending and supplementing a number of articles of the Law on VAT, the Law on special consumption tax, and the Law on tax administration

3. Aggravating circumstances: None

4. Extenuating circumstances: None

5. Subject to the following sanctions and remedial measures:

a) Main sanctioning forms: fine

Specifically:

- Fines for declaring incorrectly (subsection 4254): 20% of the increased tax amount after inspection in accordance with Clause 1, Point 33, Article 1 of Law No. 21/2012/ QH13 dated November 20, 2012 (Law on Tax Administration with a number of amended and supplemented articles) due to the act of false declaration leading to insufficient payable tax: VND 12,562,864

- Penalty (subsection 4254) according to Article 8 of Circular 166/2013/TT - BTC dated November 15, 2013 of the Ministry of Finance due to the act of making a tax declaration with insufficient or incorrect indicators which are bases for determining tax obligations on tax returns, tax finalization declarations: VND 1,400,000

Total fine: VND 13,962,864

b) Additional sanctions: None

c) Remedies:

\* Details:

- Total amount of tax collected through inspection: VND 62,814,322, in which:

- Corporate income tax: VND 62,814,322 (In 2018: VND 62,814,322)

- Late payment: VND 6,821,636 in accordance with Clause 32, Article 1 in Law No. 21/2012/QH13 dated November 20, 2012 (the tax administration Law with a number of amended and supplemented articles); Article 3 of tax Law No.106/2016/QH13 dated April 6, 2016 of the National Assembly (the Law on VAT with a number of amended and supplemented articles, the Law on Special Consumption Tax and the Law on tax administration due to acts of delayed tax payment. Specifically:

Late personal income tax payment (subsection 4917): VND 6,821,636

The amount of late tax payment mentioned above is calculated until March 27, 2020. Son Tay Urban Construction and Environment Joint Stock Company is requested to calculate and pay the tax arrears from March 28, 2020 to the date of full tax payment to the State budget

Total tax arrears, fines and fine for late payment: VND 83,598,822

\* Deadline of implementation of remedial measures: 10 (ten) days from the date of receiving this decision

\* All expenses for implementation of remedial measures shall be paid by the violator named in this Article

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

Article 3:

1. Mr. Vu Ngoc Nghia was assigned to represent Son Tay Urban Construction and Environment Joint Stock Company for compliance

Son Tay Urban Construction and Environment Joint Stock Company must strictly abide by this Decision. If the deadline is over, Son Tay Urban Construction and Environment Joint Stock Company does not voluntarily follow, it will be forced to do in accordance with the provisions of law

Son Tay Urban Construction and Environment Joint Stock Company has the right to appeal or initiate administrative lawsuits against this decision in accordance with the law

2. This Decision is sent to Vietnam Development Investment Joint Stock Commercial Bank - Son Tay Branch to collect money

3. This Decision is sent to the tax administration agency to carry out