**BDT: Notice of penalty for administrative violations pertaining to tax**

On 28 Apr 2020, DongThap Building Materials & Construction Joint Stock Company announced the penalty for administrative violations pertaining to tax as follows:

Article 1: The penalty for administrative violations pertaining to tax as follows

DongThap Building Materials & Construction Joint Stock Company

Tax code: 1400101396

Mr. Nguyen Huu Phuoc is the legal representative

Business line: Civil construction, sand exploitation, ground clearance, construction materials, design consultancy, repairing and building new ship, real estate trading

Address: No.3 Ton Duc Thang, Ward 1, Cao Lanh City, Dong Thap province

The first registration certificate issued on July 9, 2010, amended for the 6th time on January 25, 2019 at the Department of Planning and Investment of Dong Thap Province

With the following forms:

1. Administrative penalty

Fine: VND 7,000,000

2. Additional penalties (if any): None

Confiscation of material evidences and means used for administrative violations includes:

3. Remedies (if any): None

a) Amount of tax arrears: VAT: ... SST: ... CIT: …

b) Other remedies: None

Reason: Not reporting the lost, burnt, damaged invoices (BC21/ AC) in the prescribed time

Details: reporting the lost, burnt, damaged invoices (BC21/ AC) at 09:30 on 29 May 2019 but sending them to Tax Department on 21 Apr 2020 (323 days later than prescribed date of 02 Jun 2019)

The above act violates Article 27 of Circular 39/2014/TT - BTC dated March 31, 2014 guiding the implementation of Decree No.51/2010/ND-CP dated May 14, 2010 and Decree No.04/2014/ND-CP dated January 17, 2014 of the Government stipulating the sales invoices, service provision, and point 3, Clause 7, Article 1 of Circular No.176/2016/TT - BTC dated October 31, 2016 of the Ministry of Finance amending and supplementing a number of articles of Circular No.10/2014/TT - BTC dated January 17, 2014 of the Ministry of Finance guiding the sanctioning of administrative violations on invoices

Aggravating circumstances, extenuating circumstances:

- Aggravating circumstances: The Company is fined for violations of reporting on the situation of using invoices one day late according to Decision No.200/QD-CT dated March 3, 2020 of Dong Thap Tax Department in warning form

Article 2: DongThap Building Materials & Construction Joint Stock Company must strictly abide by the sanctioning decision within ten days from the date of receiving the sanctioning decision on 04 May 2020

Article 3: This Decision takes effect from 04 May 2020