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

On 01 Jun 2020, Hydraulic Engineering Consultant Corporation II announced the Notice of penalty for administrative violations pertaining to tax as follows:

Article 1. Sanctioning administrative violations of tax for:

1. Hydraulic Engineering Consultant Corporation II with legal representative - Mr. Bui Huu Quynh; tax code: 0300566614, address: 169 Tran Quoc Thao, Ward 09, District 3, Ho Chi Minh City; Business registration certificate No. 0300566614 dated December 29, 2004 issued by Department of Planning and Investment of Ho Chi Minh City; inspection year: 2019

2. Committing an administrative violation: Making a false declaration which leads to a lack of payable tax prescribed in Article 103 of the Law on Tax Administration No. 78/2006/QH11 dated November 29, 2006; Law No. 71/2014/QH13 dated November 26, 2014 on amending and supplementing a number of articles of tax law

3. Provisions in Clause 1, Clause 2, and Clause 3 in Article 10 of Decree No. 129/2013/ ND-CP dated October 16, 2013 of the Government on penalties for administrative violations in taxation

4. Aggravating circumstances (if any): None

5. Extenuating circumstances (if any): None

6. Imposing the following sanctions and remedies:

a) Main sanctioning form: The administrative violation penalty for making false declarations leading to shortage of payable tax (subsection 4254) with an amount of: VND 6,572,836

b) Measures for overcoming the consequences (if any):

- Tax collection with the amount of VND 32,864,182, in which:

+ Value-added tax (sub-item - 1701): VND 20,542,727

+ Corporate income tax (subsection - 1052): VND 12,321,455

- Delayed tax payment: VND 2,090,597 VND, including:

+ Late payment for VAT (recorded under subsection - 4931): VND 1,861,418

+ Other delayed tax payment (under sub-section - 4918): VND 229,179

The amount of late payment is calculated up to June 1, 2020. Hydraulic Engineering Consultant Corporation II is responsible for self-calculation and additional payment for late payment from June 2, 2020 to the date of full payment of arrears tax to the State Budget as prescribed

The time limit for implementing the decision: 10 days from the date of receiving this decision

All costs of organizing the implementation of remedial measures are paid by Hydraulic Engineering Consultant Corporation II

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

Article 3. Within 2 working days from the date of signing, this Decision is:

1. Assigned to Mr. Bui Huu Quynh - the legal representative of Hydraulic Engineering Consultant Corporation II to execute

Within 10 days (or based on the other regulation), from the date of receiving this decision, Hydraulic Engineering Consultant Corporation II must adjust and pay the tax, tax arrears, and fines of VND 41,527,615 to account number: 7111.1056137 of Ho Chi Minh City Tax Department opened at Ho Chi Minh State Treasury

Hydraulic Engineering Consultant Corporation II must strictly abide by this sanctioning decision. If the time limit ends, Hydraulic Engineering Consultant Corporation II does not voluntarily comply; it will be forced to comply with the provisions of law

Hydraulic Engineering Consultant Corporation II has the right to lodge a complaint or initiate an administrative lawsuit against this Decision in accordance with the law

2. Sent to the Ho Chi Minh State Treasury for collection of tax, tax arrears and fines

3. Sent to the Tax Department of Ho Chi Minh City, Tax Inspection Department No. 8, Tax Declaration - Accounting Department, Debt Management and Tax Enforcement Department for implementation