CUSTOMS DEPARTMENT **CUSTOMS SUB-DEPARTMENT REGION VII** No: **376**/QĐ-XPHC	**THE SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom – Happiness** Hanoi, day 28 month 08 year 2026

DECISION

Issuance of decisions to sanction administrative violations

THE HEAD OF CUSTOMS SUB-DEPARTMENT REGION VII

Pursuant to Articles 57, 68, 70, 78, and 85 of the Law on Handling of Administrative Violations of 2012 (amended and supplemented in 2020 and 2025);

Pursuant to Article 58 of the Law on Promulgation of Legal Documents of 2025; and Article 7 of the Government's Decree No. 118/2021/NĐ-CP dated December 23, 2021, detailing a number of articles and measures for the implementation of the Law on Handling of Administrative Violations;

Pursuant to the Government's Decree No. 169/2026/NĐ-CP dated May 15, 2026, prescribing penalties for administrative violations in the customs sector;

Pursuant to the Government's Decree No. 189/2025/NĐ-CP dated July 1, 2025, detailing the Law on Handling of Administrative Violations regarding the competence to impose penalties for administrative violations;

Pursuant to the Record of Administrative Violation No. 09/BB-VPHC dated August 26, 2026;

Pursuant to Decision No. 01/QĐ-GQXP dated January 6, 2026, of the Head of Customs Sub-department Region VII regarding the delegation of authority to impose penalties for administrative violations.

DECISION:

Article 1:

1. Impose an administrative penalty on the organization named below:

SCI E&C Joint Stock Company

Head office address: 3rd Floor, Tower C, Golden Palace Building, Me Tri Road, Tu Liem Ward, Hanoi City.

Enterprise code: 0500574676.

Enterprise Registration Certificate No. 0500574676, initially issued on May 31, 2010 (19th amendment on April 12, 2026); issuing authority: Business Registration and Corporate Finance Division - Hanoi Department of Finance.

Legal representative: Phan Thanh Hai. Gender: Male.

Title: Chairman of the Board of Directors.

2. Committed the administrative violation of: Incorrectly declaring the code, tax rate, tax amount, and tax exemption status, resulting in a shortfall in the tax amount payable.

3. Pursuant to:

Point b, Clause 3, Article 10 of the Government's Decree No. 169/2026/NĐ-CP dated May 15, 2026, stipulating penalties for administrative violations in the customs sector.

4. Aggravating circumstances: Not applicable.

5. Mitigating circumstances: None.

6. Subject to the following forms of sanction and remedial measures:

a) Principal sanction:

A fine equal to 20% of the under-declared tax amount specified in the Decision on tax imposition for exported and imported goods No. 365/QĐ-HQKV7 dated August 25, 2026, issued by the Head of Customs Sub-department of Region VII; specifically: 147,028,227 VND x 20% = 29,405,645 VND (Amount in words: Twenty-nine million, four hundred and five thousand, six hundred and forty-five VND).

b) Additional sanction: None.

c) Remedial measure: Compulsory payment of the full underpaid tax amount.

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

Article 3. This Decision shall be:

1. Delivered to Mr. Phan Thanh Hai, the legal representative of SCI E&C Joint Stock Company, for compliance. SCI E&C Joint Stock Company must strictly comply with this sanctioning Decision. If SCI E&C Joint Stock Company fails to voluntarily comply by the deadline, enforcement measures shall be applied in accordance with the law; furthermore, for each day of late payment of the fine, the violating individual or organization must pay an additional 0.05% calculated on the total unpaid fine amount.

a) SCI E&C Joint Stock Company must pay the fine at the State Treasury of Region IX - Transaction Office No. 5, or pay the fine into the commercial bank where the State Treasury of Region IX - Transaction Office No. 5 holds an account, in accordance with the following state budget payment information:

Account: State Budget Revenue Account 7111; Code of the agency issuing the sanctioning decision: 2995270 (Post-Clearance Audit and Review Team - Customs Sub-department of Zone VII); Budget Chapter Code (based on the code of the entity paying the fine); Economic Content Code (sub-item code): 4253; to be paid within 10 (ten) days from the date of receipt of this Decision.

Alternatively, SCI E&C Joint Stock Company may pay the fine on the spot to the person who issued the sanctioning decision, in accordance with Clause 2, Article 78 of the Law on Handling of Administrative Violations.

b) The sanctioned organization named in Article 1 shall have the following item(s) temporarily seized: ……………… to ensure the enforcement of the sanctioning decision.

c) SCI E&C Joint Stock Company has the right to file a complaint or initiate an administrative lawsuit against this Decision in accordance with the law.

2. Send to State Treasury Zone IX – Transaction Office No. 5 for fine collection.

3. Send to the Post-Clearance Audit and Review Team (officials advising on violation handling; tax accountants) under the Customs Sub-department of Zone VII for implementation.

Recipients:

- As per Article 3;
- Archives: VT, PT&KTSTQ

On behalf of the Head of Customs Sub-department
The Deputy Head of Customs Sub-department

Signed

Le Phuong