



THANH HOA PROVINCIAL TAX  
DEPARTMENT  
TAX OFFICE NO. 4 OF THANH HOA  
PROVINCE

SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness

Quang Trung, May 29, 2026

No.: 152 /QD-TCS4

**DECISION**

**On the imposition of an administrative penalty for tax violations**

**HEAD OF THE TAX OFFICE**

*Pursuant to the Law on Handling of Administrative Violations No. 15/2012/QH13 dated June 20, 2012; the Law amending and supplementing a number of articles of the Law on Handling of Administrative Violations No. 67/2020/QH14 dated November 13, 2020;*

*Pursuant to Decree No. 118/2021/ND-CP dated December 23, 2021 of the Government detailing a number of articles and measures for implementation of the Law on Handling of Administrative Violations;*

*Pursuant to the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019;*

*Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government on sanctioning administrative violations in the field of taxation and invoices; and Decree No. 310/2025/ND-CP dated December 2, 2025 of the Government amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government on sanctioning administrative violations in the field of taxation and invoices;*

*Pursuant to Decision No. 1377/QD-CT dated June 30, 2025 of the Director General of the Tax Department defining the functions, duties and powers of Tax Offices under Provincial and Municipal Tax Departments;*

*Pursuant to the Administrative Tax Violation Record No. 18/BB-VPHC made on May 25, 2026 at Tax Office No. 4 of Thanh Hoa Province;*

*At the proposal of the Team Leader of the Enterprise Management and Support Team.*

**HEREBY DECIDES:**

**Article 1.** To impose an administrative penalty on the following organization:

1. Organization: Bim Son Cement Joint Stock Company.

Head office address: Residential Group No. 7, Bim Son Ward, Thanh Hoa Province.

Tax identification number: 2800232620;

Investment/business registration certificate number or establishment/operation registration license number: 2800232620; date of issuance: October 1, 1998; place of issuance: Thanh Hoa Province.

Legal representative: Nguyen Sy Cuong; Gender: Male

Position: General Director;

2. Committed the following administrative violation:

Bim Son Cement Joint Stock Company committed a violation of the regulations on filing tax declaration dossiers more than 90 days after the deadline for submission of tax declaration dossiers. Reason: submission of tax declaration dossiers more than 90 days late as prescribed for the following declarations:

- Late submission of the non-agricultural land use tax declaration for 2012, 5,228 days after the prescribed deadline (from January 31, 2012 to May 25, 2026);
- Late submission of the non-agricultural land use tax declaration for 2013, 4,729 days after the prescribed deadline (from June 13, 2013 to May 25, 2026);
- Late submission of the non-agricultural land use tax declaration for 2017, 3,401 days after the prescribed deadline (from January 31, 2017 to May 25, 2026);
- Late submission of the non-agricultural land use tax declaration for 2022, 1,568 days after the prescribed deadline (from February 7, 2022 to May 25, 2026).

3. Legal provisions:

- Clause 2, Article 137 of the Law on Tax Administration No. 38/2019/QH14;
- Clause 5, Article 13 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government on sanctioning administrative violations in the field of taxation;
- Point b, Clause 3, Article 1 of Decree No. 310/2025/ND-CP dated December 2, 2025 amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government on sanctioning administrative violations in the field of taxation;

4. Aggravating circumstances: None.

Mitigating circumstances: None.

6. The following sanctioning form and remedial measure shall be applied:



a) Principal sanction: Monetary fine (Sub-item 4254), amount: VND 20,000,000 (in words: Twenty million Vietnamese dong).

Additional sanctioning form (if any): None

b) Remedial measure (if any): None

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

**Article 3.** This Decision shall be:

1. Delivered to Mr. Nguyen Sy Cuong, the representative of Bim Son Cement Joint Stock Company, the sanctioned organization named in Article 1 of this Decision, for compliance.

Bim Son Cement Joint Stock Company shall strictly comply with this sanctioning Decision. If Bim Son Cement Joint Stock Company fails to voluntarily comply within the prescribed time limit, enforcement measures shall be applied in accordance with law.

a) Bim Son Cement Joint Stock Company shall pay the fine into Account No. 7111 opened at Transaction Office No. 1 - State Treasury of Region XI within 10 days from the date of receipt of this Decision.

b) Bim Son Cement Joint Stock Company has the right to file a complaint or initiate an administrative lawsuit against this Decision in accordance with law.

2. Sent to the Enterprise Management and Support Team for implementation of this Decision./.

***Recipients:***

- Same as Article 3 above;  
- Archived: Registry,  
Enterprise Management and  
Support Team.

**HEAD OF THE TAX OFFICE**

***Signed***

**Le Thanh Luan**

