



No. 187/QĐ-DAN

Da Nang, January 27, 2026

DECISION

Regarding administrative penalties for tax violations

THE HEAD OF DANANG CITY TAX OFFICE

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

Pursuant to the Law on Tax Administration dated June 13, 2019 ; the Law amending and supplementing several Articles of the Law on Tax Administration dated November 29, 2024;

Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020, by the Government providing regulations on penalties for administrative violations on taxes and invoices;

Pursuant to Decree No. 118/2021/ND-CP dated December 23, 2021, by the Government providing detailed regulations on several articles and measures to implement the Law on Handling of Administrative Violations;

Pursuant to Decree No. 68/2025/ND-CP dated March 18, 2025, and Decree No. 190/2025/ND-CP dated July 1, 2025, by the Government amending and supplementing several articles of Decree No. 118/2021/ND-CP;

Pursuant to Decision No. 1376/QĐ-CT dated June 30, 2025, of the Director of the Tax Department regarding the functions, duties, powers, and organizational structure of provincial and city tax offices under the Tax Department;

Pursuant to Decision No. 69/QĐ-GQXP-DAN dated January 12, 2026, of the Head of Danang City Tax Office regarding the authorization of administrative penalty powers to the Deputy Heads of Danang City Tax Office;

Pursuant to the Inspection Minutes signed on January 26, 2026, between the Inspection Team (established under Decision No. 3403/QĐ-DAN dated December 23, 2025) and Din Capital Investment Group Joint Stock Company;

Based on the proposal of the Head of Inspection Division No. 2 - Danang City Tax Office.

DECIDES:

Article 1.

1. To impose administrative penalties on the following organization:

Din Capital Investment Group Joint Stock Company.

Headquarters address: 76-78 Bach Dang, Hai Chau Ward, Da Nang City.

Tax code: 0401333013.

Business Registration Certificate No.: 0401333013, first issued on January 18, 2010, with the 14th amendment registered on July 31, 2025.

Legal representative: Dang Tien Duc; Gender: Male; Position: Director.

2. Administrative violations committed:
 - Incorrectly declaring Corporate Income Tax (CIT) bases but not resulting in underpaid tax for the 2022 and 2023 tax periods.
 - Incorrectly declaring resulting in underpaid Value Added Tax (VAT) (for the periods: May 2021; May 2022; June 2022; and August 2023) and underpaid CIT for the 2021 tax period.
3. Administrative violations stipulated in: Clause 1, Article 141 and Clause 1, Article 142 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019.
4. Mitigating circumstances: None.
5. Aggravating circumstances: None.
6. Applicable penalties and remedial measures:
 - a) Administrative penalties:
 - Fine (20% rate on the underpaid VAT amount) for incorrect declaration resulting in underpaid VAT (for the periods: May 2021; May 2022; June 2022; and August 2023) as per Clause 1, Article 16 of Decree No. 125/2020/ND-CP, amount: 1,936,207 VND = $(9,681,037 \times 20\%)$.
 - Fine (20% rate on the underpaid CIT amount) for incorrect declaration resulting in underpaid CIT for 2021 as per Clause 1, Article 16 of Decree No. 125/2020/ND-CP, amount: 4,205,545 VND = $(21,027,727 \times 20\%)$.
 - Fine for incorrect declaration not resulting in underpaid CIT for 2023 as per Clause 3, Article 12 of Decree No. 125/2020/ND-CP, amount: 6,500,000 VND. Total penalty amount: 12,641,752 VND (In words: Twelve million, six hundred forty-one thousand, seven hundred fifty-two Vietnamese Dong).
 - Regarding the incorrect declaration of CIT bases not leading to underpaid tax for 2022: The statute of limitations for administrative penalties has expired per Article 8 of Decree No. 125/2020/ND-CP.
 - b) Supplementary penalties: None.
 - c) Remedial measures:
 - Mandatory payment of underpaid CIT and VAT found through inspection into the State Budget as per Clause 2, Article 16 of Decree No. 125/2020/ND-CP, amount: 30,708,764 VND.
 - Late payment interest for VAT and CIT due to incorrect declaration as per Clause 2.a, Article 59 of the Law on Tax Administration No. 38/2019/QH14, amount: 12,630,605 VND.

Total amount of underpaid tax, fines, and late payment interest payable to the State Budget: 55,981,121 VND. (In words: Fifty-five million, nine hundred eighty-one thousand, one hundred twenty-one Vietnamese Dong) .

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

Article 3. This Decision is:

1. Delivered to Mr. Dang Tien Duc, Director of Din Capital Investment Group Joint Stock Company for compliance.

The Company must strictly comply within 10 days of receipt. If not voluntarily complied with by the deadline in Article 1, enforcement will be applied, and a late fee of 0.05% per day on the unpaid penalty amount will be charged. Payments must be made to account No. 7111 of Danang City Tax Office at the State Treasury - District XIII via electronic means at <http://thuedientu.gdt.gov.vn> as follows:

- Underpaid Tax:
 - + VAT (Chapter 554, Subsection 1701): 9,681,037 VND
 - + CIT (Chapter 554, Subsection 1052): 21,027,727 VND.
- Fines for VAT and CIT violations: Chapter 554, Subsection 4254, amount: 12,641,752 VND.
- Late payment interest:
 - + VAT (Subsection 4931): 3,824,193 VND;
 - + CIT (Subsection 4918): 8,806,412 VND.

The Company has the right to appeal or initiate a lawsuit against this Decision.

2. Sent to the State Accounting Division - State Treasury District XIII for collection.
3. Sent to the Head of Inspection Division No. 2 for implementation.
4. Sent to the Head of Enterprise Management and Support Division No. 2 for coordination.

Recipients:

- As stated in Article 3
- Head of City Tax Office
- Division of Professional Operations, Estimates, and Legal Affairs
- Archived: Clerical Office, Inspection Division 2 (03 copies)

**FOR THE HEAD OF CITY TAX OFFICE
DEPUTY HEAD OF CITY TAX OFFICE
(Đã ký)**

Pham Duc Thuong