

THE GOVERNMENT
No. 109/2013/ND-CP

SOCIALIST REPUBLIC OF VIET NAM
Independence - Freedom - Happiness

Ha Noi, day 24 month 9 year 2013

DECREE

Prescribing the sanctioning of administrative violations in the field of price, charges, fees and invoices

Pursuant to the December 25, 2001 Law on Organization of the Government;

Pursuant to the Law on handling the administrative violations dated June 20, 2012;

Pursuant to the Law on tax management dated November 29, 2006 and the Law on amending, supplementing a number of Articles of the Law on tax management dated November 20, 2012;

Pursuant to the Law on price dated June 20, 2012;

Pursuant to the Ordinance on charges and fees dated August 28, 2001;

At the proposal of the Minister of Finance;

The Government prescribes the Decree regulating the sanctioning of administrative violations in the field of price, charges, fees and invoices,

Chapter 1

GENERAL PROVISIONS

Article 1. Scope of application

1. This Decree prescribes the acts of administrative violation; forms and rates of sanctions, remedial measures for every single act of administrative violation; competence for sanctioning against administrative violations in the field of state management on prices, charges, fees, invoices.
2. Regarding administrative violations related to the state management on prices, charges, fees, invoices as regulated under other Decrees of the Government, the provisions of these Government's Decrees shall apply.

Article 2. Subjects of application

This Decree shall be applied for the following subjects:

1. Organizations, individuals have the acts of administrative violation in the field of price, chargers, fees, invoices.
2. Organizations, individuals that have competence to sanction administrative violations as regulated under this Decree.
3. Other subjects related to administrative violations as stipulated under this Decree.

Article 3. Sanctioning forms and sanctioning principles

1. Forms of sanctioning administrative violations and remedial measures in the field of price management, charges, fees, invoices:

- a) Caution for the acts of violation that do not cause serious consequences or acts of violation for the first time;
 - b. Fine, the maximum fine level for individuals violating in the field of price management is 150,000,000 VND; in the field of charge, fee, invoice management is 50,000,000 VND;
 - c) Deprivation of the certificate of eligibility for business of price valuation services;
 - d) Deprivation of the valuer's card for individuals; suspending the business operation of price valuation services; suspending the training and granting of the valuation professional training and refreshing certificate; suspending the right to self-print and create e-invoices; suspending the invoice self-printing;
 - dd) Forced to remit to price stabilization fund the entire amount obtained from failing to use price stabilization fund properly; remit to the state budget the money amount obtained from administrative violations; return to customers the difference amounts due to charging higher than the regulated price and all expenses arising due to their violations; suspend the implementation of price level regulated by organizations, individuals; re-publish the misleading information; destroy the products having contents in contravention of regulations; cancel the valuation results; cancel the valuation professional training and refreshing certificate; return charges and fees to the payer; cancel the invoices; issue invoices as stipulated.
2. Sanctioning forms as stipulated under Point a and b of Clause 1 under this Article shall be applied as the main sanctioning forms.
 3. Sanctioning forms as stipulated under Point c and d of Clause 1 under this Article shall be applied as the supplemental sanctioning forms.
 4. Measures stipulated under Point dd Clause 1 of this Article shall be applied as the remedial measures.
 5. For the same act of administrative violation, the fine level for organizations shall be twice as much as the fine level for individuals.
 - a) The fine level as stipulated from Article 5 to Article 17, Article 20, from Article 22 to Article 32 of this Decree shall be applied for individuals.
 - b) The fine level as stipulated from Article 33 to Article 40 of this Decree shall be applied for organizations.
 - c) The fine level for other violations shall be regulated in each specific clause, article under this Decree.
 6. When imposing fine for acts of violating regulations on price, charges, fees and invoices; the fine level for a single act of administrative violation without involving aggravating or mitigating circumstances is the average of the fine bracket corresponding to the act as defined under the law; the average of the fine bracket is determined by dividing the sum of minimum level and maximum level.

If the violation involves aggravating circumstances or mitigating circumstances, it shall be applied the average of aggravating or mitigating level. The average of aggravating level is determined by dividing the sum of maximum level and the

average level; the average of mitigating level is determined by dividing the sum of minimum level and average level.

If there are from over two aggravating factors, it shall apply the maximum level of fine bracket. If there are from over two mitigating factors, it shall apply the minimum level of fine bracket.

If violation involves both aggravating and mitigating factors, it shall be applied according to the compensation rule, one aggravating factor for one mitigating factor.

Article 4. Statute of limitation for sanctioning

1. The statute of limitation for sanctioning administrative violations in the field of invoices shall be one year, in the field of charge and fee shall be two years.
2. For administrative violations on invoices causing tax fraud, late payment of tax, failing to declare tax obligations, statute of limitation for sanctioning shall be applied in accordance with the law on tax.

Chapter 2

ACTS OF ADMINISTRATIVE VIOLATIONS, SANCTIONING FORMS, REMEDIAL MEASURES IN THE FIELD OF PRICE MANAGEMENT

Article 5. Acts of violating regulations on price stabilization

1. Caution for reporting late within 5 working days compared with regulations at the request of state competent agencies to serve for price stabilization.
2. A fine of from VND 1,000,000 to VND 5,000,000 for acts of reporting late as stipulated under Clause 1 of this Article within 5 working days to 10 working days
3. A fine of from VND 5,000,000 to VND 10,000,000 for acts of reporting late as stipulated under Clause 1 of this Article exceeding 10 working days
4. A fine of from 10,000,000 VND to 20,000,000 VND for acts of improperly performing one of measures of price stabilization provided by the competent authorities.
5. A fine of from 20,000,000 VND to 30,000,000 VND for acts of failing to perform one of one of measures of price stabilization provided by the competent authorities.
6. A fine of from 30,000,000 VND to 40,000,000 VND for acts of violating regulations on setting up and use of the price stabilization fund.
7. A fine of from 40,000,000 VND to 60,000,000 VND for acts of not setting up the price stabilization fund.
8. Remedial measures:
 - a) Forced to pay to the Price Stabilization Fund the entire amount that obtained from failing to use the price stabilization fund in accordance with Clause 6 of this Article;
 - b) Forced to pay the pay to the Price Stabilization Fund the entire amount that obtained from failure to set up the price stabilization fund in accordance with Clause 6 and 7 of this Article;

Article 6. Acts of violating the policies on subsidies and freight subsidies

1. A fine from VND 20,000,000 to VND 30,000,000 for acts of perjuring, making up payment records for the purpose of receiving subsidies, subsidies for transport of goods and subsidies for implementation of price and freight subsidy policies; improper use of and applying to wrong objectives the subsidies, subsidies for transport of goods and subsidies for implementation of the price and freight subsidy policies,

2. Remedial measures:

a) Forced to remit to the state budget the entire amount obtained from perjuring, making up payment records of subsidies, subsidies for transport of goods, subsidies for implementation of the price and freight subsidy policies.

b) Forced to remit to the state budget the entire amount obtained from improper use of and applying to wrong objectives the subsidies, subsidies for transport of goods and subsidies for implementation of the price and freight subsidy policies.

Article 7. Acts of violating regulations on negotiated price

1. A fine from VND 20,000,000 to VND 30,000,000 for failing to comply with provisions on temporary price in price negotiation promulgated by competent:

a) Refuse to buy or sell goods and services according to the temporary price in price negotiation;

b) Reach an agreement on price and implement according to the agreed price but not report to the negotiating agency as stipulated;

2. A fine from VND 30,000,000 to VND 50,000,000 for acts of failing to comply with price negotiation as the request of competent agency;

Article 8. Acts of failing to comply with price decided by the competent agency

1. A fine from VND 10,000,000 to VND 15,000,000 for acts of selling goods, providing services inconsistent with price level decided by competent agency, except for acts as stipulated under Clause 2, Clause 3 and Clause 4 of this Article;

2. A fine from VND 20,000,000 to VND 25,000,000 for acts of selling goods, providing services inconsistent with price level decided by People's Committees of provinces and central-affiliated cities.

3. A fine from VND 25,000,000 to VND 30,000,000 for acts of selling goods, providing services inconsistent with specific price level or not falling in price brackets or higher than the maximum price level or lower than the minimum price level decided by ministers, heads of ministerial-level agencies.

4. A fine from VND 30,000,000 to VND 35,000,000 for acts of selling goods, providing services inconsistent with specific price level or not falling in price brackets or higher than the maximum price level or lower than the minimum price level decided by the Government, the Prime Minister.

5. Remedial measures: forced to refund the entire amount due to selling at prices higher than regulated for acts of violations under Clause 1, Clause 3 and Clause 4 of this Article. if it is difficult or unable to identify object of the compensation, the amount shall be remitted to the state budget;

Article 9. Acts of violating regulations on calculation of goods and services price

1. A fine from VND 10,000,000 to 20,000,000 for acts of calculating price of goods and services inconsistent with guidance on the Pricing Regulations issued by the state competent agencies;
2. A fine from VND 20,000,000 to VND 30,000,000 for acts of not calculating price of goods and services at the request of the state competent agencies;

Article 10. Acts of violating regulations on price in exporting rice as prescribed by the Government

1. A fine from VND 20,000,000 to VND 30,000,000 for acts of failing to report the buying price of exported rice, publishing untruthful information on the price of exported rice; not reporting or failing to report the right amount of inventory of businessmen doing rice business with the state competent agency.
2. A fine from VND 80,000,000 to VND 120,000,000 for acts of exporting rice with the price lower than the floor price of exported rice decided by the competent agency;

Article 11. Acts of violating regulations on registration and declaration of goods and service prices

1. A fine from VND 5,000,000 to VND 10,000,000 for acts of failing to declare price in accordance with the regulations issued by the competent authorities;
2. A fine from VND 15,000,000 to VND 20,000,000 for violations of building price level for price registration inconsistently with instructions on the Pricing Regulation issued by the competent authorities;
3. A fine from VND 20,000,000 to VND 25,000,000 for acts of failing to declare price with the competent State management authorities under the regulations;
4. A fine from VND 25,000,000 to VND 30,000,000 for acts of failing to register the prices of goods and services with the competent State management authorities as prescribed.
5. Remedial measures:
 - a) Forced to suspend the implementation of price level regulated by organizations and individuals when failing to register in accordance with guidance on pricing methods issued by competent agency for acts of violating regulations under Clause 2 of this Article;
 - b) Forced to remit to the state budget the entire amount obtained from price difference due to administrative violations prescribed in Clause 2 of this Article due to failure to comply with guidance on pricing methods issued by the competent agencies;

Article 12. Acts of violating regulations on publishing information about prices of goods and services

1. Caution for the following acts:
 - a) Failing to post prices of goods and services at places that need posting as stipulated by the Law;
 - b) Failing to post prices in accordance with regulations, or post unclear price that confuses customers.

2. A fine of between VND 300,000 and VND 500,000 for acts under Clause 1 of this Article violating the second time;
3. A fine between VND 5,000,000 and VND 10,000,000 for selling goods and charging for services at the price higher than the posted prices;
4. A fine between VND 10,000,000 to VND 15,000,000 for acts of failing to publish information on goods and services by other forms as stipulated by the Law besides posting for goods and services in the list of goods and services valued by the State; the list of the price stabilization;
5. A fine between VND 20,000,000 and VND 30,000,000 for acts of selling goods and services higher than the posted prices for goods and services under the list of price stabilization, the list of goods and services that limit doing business or doing business with conditions.
6. A fine between VND 30,000,000 and 40,000,000 for acts of failing to publish the price stabilization fund at the request of competent agency;
7. Remedial measures: Forced to return to the customers the collected money in excess of the posted price for acts of violating regulations under Clause 3 and 5 of this Article. When customers are unable to identify, the amount shall be remitted to the State budget.

Article 13. Acts of excessively increasing or decreasing price

1. A fine of between VND 1,000,000 and VND 5,000,000 when the total value of goods and services sold at excessive price is up to VND 50,000,000, for the following acts:
 - a) Increase the price of goods and services to higher than the one declared or registered with the state management authorities in accordance with law;
 - b) Increase the price that have been registered or declared with the state management authority, but the state management authority issued a written request asking for the explanation of the registered or declared price or a written request asking for suspension of the new price application and execution of price re-registration and re-declaration.
2. A fine of between VND 5,000,000 and 10,000,000 for acts of violation defined in Clause 1 of this Article if the total value of goods or services is from over VND 50,000,000 to 100,000,000.
3. A fine of between VND 10,000,000 and 20,000,000 for acts of violation prescribed in Clause 1 of this Article if the total value of goods or services is from over VND 100,000,000 to 200,000,000.
4. A fine of between VND 20,000,000 and 40,000,000 for acts of violation prescribed in Clause 1 of this Article if the total value of goods or services is from over VND 200,000,000 to 500,000,000.
5. A fine of between VND 40,000,000 and 60,000,000 for acts of violation prescribed in Clause 1 of this Article if the total value of goods or services is over VND 500,000,000.

6. A fine of between VND 25,000,000 and 55,000,000 for acts of excessively increasing or decreasing goods and services when checking the factors to form the price at the request of the Prime Minister, Ministers, heads of ministerial – level agencies, chairmen of Provincial People’s Committee.

7. Remedial measures: Forced to remit to the State budget the collected money due to administrative violations for acts regulated under this Article;

Article 14. Acts of publishing false information about markets, prices of goods and services

1. A fine of between VND 10,000,000 VND to 15,000,000 for acts of fabricating or spreading and/or publishing untruthful information about the market situation, prices of goods and services, which induce confusion in society and market instability.

2. A fine of between VND 75,000,000 and 100,000,000 for acts of violating regulations under Clause 1 of this Article on mass media e.g. newspapers in forms of printed, talking, pictures, electronic or other publications.

3. Remedial measures:

a) Being compelled to correct information regarding violations prescribed in Clause 2 of this Article;

b) Being compelled to destruct or recall for disposal publications with false information regarding violations prescribed in Clause 2 of this Article.

Article 15. Acts of violating regulations on providing related data, documents at the request of the State competent agency

1. Caution for the following acts:

a) Providing information on goods, services later than 05 working days at the written request of the State competent agency;

b) Provide related data, documents later than under 2 months at the written request of the State competent agency in the case that the State value, examine the factors that form the price for goods and services of organizations, individuals doing business.

2. A fine of between VND 5,000,000 and 8,000,000 for acts of late provision compared with the request of the State competent agency from 5 to 10 working days; provide insufficiently information on price of goods and services at the written request of the state competent agency.

3. A fine of between VND 6,000,000 and 9,000,000 for acts of late provision from 2 to 10 working days at the request of the State competent agency; provide related data and documents insufficiently at the written request of the state competent agency if the State execute the valuation, examination of forming the price for goods, services of organizations, individuals.

4. A fine of between VND 8,000,000 and 11,000,000 for acts of late provision exceeding 15 working days at the request of the state competent agency or exceeding the due submission date of the next reporting period for quarterly reports on prices of goods and services at the written request of the state competent agency.

5. A fine of between VND 9,000,000 and 12,000,000 for acts of providing related data, documents late exceeding 10 working days at the written request of the state competent agency if the State executes the valuation, examination of forming the prices for goods, services of organizations, individuals.

Article 16. Acts of fraudulence on price

1. A fine of between VND 20,000,000 and 30,000,000 for acts of price fraud by changing the committed contents without notifying to customers on time, place, buying and selling conditions, quality of goods and services at the time of delivering goods and providing services.

2. Remedial measures: forced to return to the customers all arising expenses due to administrative violations.

Article 17. Acts of taking advantage of economic crisis, natural disasters, fire, epidemic and abnormal conditions, state policies to value the selling and buying price of goods and services unreasonably

1. A fine of between VND 20,000,000 and 30,000,000 for acts of taking advantage of economic crisis, natural disasters, fire, epidemic and abnormal conditions, state policies to value the selling and buying price of goods and services unreasonably.

2. Remedial measures: forced to remit to the state budget the money amount obtained from the unreasonable valuation.

Article 18. Acts of violating regulations of valuation enterprises

1. A fine of between VND 5,000,000 to 10,000,000 for failing to notify in writing the Ministry of Finance within 20 working days in the following cases:

a) Not guaranteeing one of the conditions to grant the certificate of eligibility for doing business on price valuation according to regulations on price

b) Having the change on contents of the certificate of eligibility for doing business on price valuation

c) The certificate of eligibility for doing business on price valuation is lost, fired due to natural disaster, fire or other unavoidable reasons.

d) Changing the list of valuation members on practice registration price at enterprise (includes: name, date of birth, permanent address, title, valuers card number, date of issuing the card).

dd) Merger, acquisition and transfer of ownership of enterprises.

e) Enterprise is bankruptcy, suspended, terminating the business on price valuation service.

g) The certificate of business registration, the certificate of enterprise registration are revoked.

2. A fine of between VND 10,000,000 and 15,000,000 for the following acts:

a) Failing to notify in writing the Ministry of Finance after 35 working days since the day setting up the business or terminating the operation of branch doing business on valuation service in foreign country

b) Failing to report, provide information as prescribed by the law on providing valuation service within 5 working days since the day that must report and provide information on the operation of providing valuation service.

3. A fine of between VND 15,000,000 and 20,000,000 for the following acts:

a) Failing to notify in writing the Ministry of Finance within 40 days when changing one of the contents regulated under Clause 1 of this Article.

b) Failing to notify in writing the Ministry of Finance within 45 working days since the day setting up the branch or terminating the operation of branch doing business on price valuation in foreign country

c) Failing to report and provide information to the state competent agency as stipulated by law on report regime regarding the operation of providing price valuation services within 20 working days since the day that must report and provide information on the operation of providing price valuation service.

d) Failing to provide certificates of valuation or report the valuation results or related documents at the request of the state competent agency within 15 working days since the day that must report, and provide information on the operation of providing price valuation service at the written request of the state competent agency.

4. A fine of from VND 20,000,000 and 30,000,000 for the following acts:

a) Conducting the price valuation without entering into a contract to provide valuation services and having the written request of valuation from customers

b) Issuing the certificate of valuation or reporting on valuation without having enough basic information according to the guidance under the Vietnam valuation standards.

5. A fine of between VND 30,000,000 and 40,000,000 for the following acts:

a) Attracting customers by competing unfairly; provide improper information on ability, experience and capacity to provide service of price valuer, price valuation enterprise, branches of price valuation enterprise.

b) Causing the interruption on the execution of organizations, individuals that are in needs of valuation when performing the assigned tasks as stipulated by the law.

c) Disclosing information about dossiers, customers and assets of valuation unless agreed by the customer or permitted by law.

6. A fine of between VND 40,000,000 and 60,000,000 for the following acts:

a) Failing to retain records and documents on valuation dossiers according to regulations prescribed by law on price except for cases under Point d Clause 8 of this Article

b) Changing the content of valuation dossiers that are being saved

c) Failing to comply with regulations on retaining and using the valuation dossier

7. A fine of between VND 60,000,000 and 80,000,000 for the following acts:

a) Failing to comply with the orders of valuation

b) Failing to comply with the valuation methods in accordance with the guidelines of the Vietnam valuation standards

- c) Failing to apply valuation methods as stipulated by the law on price
8. A fine of between VND 80,000,000 and 100,000,000 for the following acts:
- a) Falsifying, renting, borrowing the valuer's card
 - b) Misleading the dossier for qualifying an enterprise to conduct valuation
 - c) Receiving from organizations and individuals in needs of valuation any amount of money or other benefits other than the service price agreed upon in the contract
 - d) Failing to retain records and documents on valuation as stipulated by the law
9. A fine of from VND 100,000,000 and 120,000,000 for the following acts:
- a) Conducting the valuation for cases that valuation enterprises are not allowed to value according to the law
 - b) Issuing the certificate of valuation or reporting the valuation result signed by the persons who are not valuers registered at valuation enterprise at the time of issue.
10. A fine of between VND 120,000,000 and 150,000,000 for acts of misleading the valuated property dossier or misleading information related to valuated property except the cases under Clause 13 of this Article.
11. A fine of between VND 150,000,000 and 180,000,000 for acts of failing to set up occupational risk reserve fund and buy the occupation insurance as prescribed by law.
12. A fine of between VND 180,000,000 and 220,000,000 for acts of collusion with property owners, customers, concerned persons while conducting valuation with the purpose of falsifying the results
13. A fine of between VND 220,000,000 and 260,000,000 for acts of falsifying dossiers of valuated property or misleading information relating to valuated property, which results 10% higher or lower than the final valuation results conducted by competent State management authorities regarding property being real estate, equipment, transport means, and 15% regarding property being materials and good if valuation enterprise and the state competent agency use the same method.
14. Forms of additional sanction:
- a) Suspending from 30 days to 40 days the business operation of price valuation services for acts of violating regulations under Clause 6 of this Article;
 - b) Suspending from 50 days to 60 days the business operation of price valuation services for acts of violating regulations under Clause 7, Clause 8, Clause 9, Clause 10, Clause 11, Clause 12 and Clause 13 of this Article
- Valuation enterprise suspended for 2 months under Point b Clause 14 of this Article and unable to recover consequences due to violations shall be revoked the certificate of eligibility for valuation as stipulated under Clause 40 of the law on price.
- Article 19. Acts of violating regulations on valuation regarding valuer**
1. A fine of between VND 20,000,000 and 30,000,000 for the following acts:
- a) Disclosing information about dossiers, customers and assets of valuation unless agreed by the customer or permitted by law.

b) Receiving from organizations and individuals in needs of valuation any amount of money or other benefits other than the service price agreed upon in the contract

2. A fine of between VND 30,000,000 and 40,000,000 for the following acts:

a) Failing to comply with the guidelines under the Vietnam valuation standard on valuation orders and valuation methods

b) Failing to apply valuation methods as stipulated by law

3. A fine of between VND 40,000,000 and 50,000,000 for the following acts:

a) Falsifying, renting, lending the valuer's card;

b) Registering for two or more valuation enterprises in the same period of time

c) Practicing valuation for two or more valuation enterprise in the same period of time

d) Sign the certificate of valuation at valuation enterprise without registering valuation practice at that enterprise

4. A fine of between VND 50,000,000 and 70,000,000 for the following acts:

a) Colluding with property owners, customers, concerned persons while conducting valuation for the purpose of falsifying the results of valuation

b) Falsifying dossiers of valuated property or misleading information relating to valuated property, which results in falsifying the results of valuation

c) Conducting the valuation for units being valued that the valuers have the relationship of contributing, purchasing shares, bonds or have father, mother, wife, husband, and brothers, sisters who are member in the management board or chief accountant of unit being evaluated.

5. Forms of additional sanction:

a) Depriving 30 to 50 days the right to use price valuers' card for acts of violating regulations under Clause 2 of this Article

b) Depriving 50 to 70 days the days the right to use price valuers' card for acts of violating regulations under Clause 3 of this Article

c) Depriving 70 to 90 days the right to use price valuers' card for acts of violating regulations under Clause 4 of this Article

6. Remedial measures: Forced to remit to the state budget the entire amount obtained due to colluding with the client, the amount of illicit profits obtained for acts of violating regulations under Point b Clause 1, Clause 2, Point a Clause 3, Clause 4 of this Article

Article 20. Acts of violating regulations of persons having asset valuated and persons using the valuation results

1. A fine of between VND 3,000,000 and 5,000,000 for acts of selecting unqualified organizations to perform the valuation to enter a contract

2. A fine of between VND 5,000,000 and 10,000,000 for acts of using the valuation results inconsistent with the purpose of valuation stated in the contract

3. A fine of between VND 10,000,000 and 20,000,000 for acts of providing data, documents related to the valuated property untruthfully and insufficiently as stated in the contract;
4. A fine of between VND 20,000,000 and 30,000,000 for acts of colluding with the price valuer, valuation enterprise for falsifying the valuation results
5. Remedial measures: Delete the valuation results due to acts of administrative violations under Clause 1, Clause 3 and Clause 4 of this Article

Article 21. Acts of violating regulations regarding organizations functioning valuation professional training and refreshing

1. A fine of between VND 5,000,000 and 10,000,000 regarding organizations functioning valuation professional training and refreshing for the following acts:

- a) Failing to send dossiers, documents related to organizing the training and refreshing courses as stipulated by the law within 5 working days since the day of regulating or the time determined must send dossiers, documents engaging in training and refreshing.
- b) Failing to supplement the documents related to training and refreshing courses at the written request of the Finance Ministry within 5 working days since the due date of submitting the supplemental documents at the written request of the Finance Ministry or since the day of receiving the dispatch of the Finance Ministry by post.
- c) Failing to send the result report on organizing the valuation professional training and refreshing course to the Finance Ministry within 10 working days since the ending day of the course or other days as stipulated.
- d) Failing to take opinions of learners about the quality of the course through the evaluation paper

2. A fine of between VND 10,000,000 and 20,000,000 regarding organizations functioning valuation professional training and refreshing for the following acts:

- a) Failing to send dossiers, documents related to organizing the training and refreshing courses as stipulated by the law within 30 days since the due date or the day that must send the dossier, documents related to the organization of the training and refreshing courses to the competent agency.
- b) Failing to supplement the documents related to training and refreshing courses at the written request of the Finance Ministry within 15 working days since the due date of submitting the supplemental documents at the written request of the Finance Ministry or since the day of receiving the dispatch of the Finance Ministry by post.
- c) Failing to send the result report on organizing the valuation professional training and refreshing course to the Finance Ministry within 30 working days since the ending day of the course or other days as stipulated.
- d) Violating regulations on saving documents related to valuation professional training and refreshing courses

3. A fine of between VND 20,000,000 and 30,000,000 regarding valuation professional training and refreshing organizations for the following acts:

- a) Violating regulations on orders, contents, programs and time of studying
 - b) Arranging lectures who fail to meet conditions as stipulated
4. A fine of between VND 30,000,000 and 40,000,000 regarding valuation professional training and refreshing organizations for the following acts:
- a) Granting the valuation professional training and refreshing certificate for learners but not meeting the requirements on studying time and test results as stipulated
 - b) Granting the valuation professional training and refreshing certificate for persons not attending the course
5. Forms of additional sanction:
- a) Suspend from 30 days to 50 days the valuation professional training and refreshing for violations under Clause 2 and Clause 3 of this Article;
 - b) Suspend from 50 days to 70 days the valuation professional training and refreshing for violations under Point 1 Clause 4 of this Article;
 - c) Suspend from 70 days to 90 days the valuation professional training and refreshing for violations under Point b Clause 4 of this Article;
6. Remedial measures:
- a) Cancel the valuation professional training and refreshing certificate that are granted inconsistent with the law for acts of violating regulations under Clause 4 of this Article.
 - b) Forced to remit to the state budget the money amount obtained from administrative violations under Clause 4 of this Article

Chapter 3

ACTS OF ADMINISTRATIVE VIOLATIONS, SANCTIONING FORMS AND REMEDIAL MEASURES IN THE FIELD OF CHARGE AND FEE MANAGEMENT

Article 22. Acts of violating regulations on charge and fee registration, declaration

1. Caution for first-time violations for acts of making registration, declaration later than the time limits prescribed by legislation on charges and fees.
2. A fine of between VND 500,000 and 1,000,000 for the acts of violation for the second time for acts of making registration, declaration later than the time limits prescribed by legislation on charges and fees
3. A fine of between VND 1,000,000 and 3,000,000 for acts of declaring untruthfully, declaring incompletely the items prescribed in the charge and fee declaration forms or in the accounting documents for supplying to the State management bodies according to regulations.
4. A fine of between VND 3,000,000 and 5,000,000 for acts of failing to register, declare the charge and fee collection and payment with the State management bodies according to regulations.

Article 23. Acts of violating regulations on publicizing the charge and fee collection regime

A fine of between VND 1,000,000 and 3,000,000 for the following acts:

1. Failing to publish the charge and fee collection regime as stipulated
2. Failing to post in accordance with regulations or notifying unclearly which confuse payer

Article 24. Acts of violating regulations on charge and fee payment

1. Caution for acts of failing to comply with the notification of tax agency on charge and fee payment; time of charge and fee payment.
2. A fine from one to three times higher than the charge and fee fraud for acts of failing to pay charge and fee as prescribed by the law. The maximum sanctioning level is VND 50,000,000.

Article 25. Acts of violating regulations on charge and fee level

1. For acts of failing to collect charge and fee in accordance with the law:
 - a) A fine of between VND 500,000 and under 1,000,000 for violations having the violated money amount under VND 10,000,000
 - b) A fine of between VND 1,000,000 and 3,000,000 for violations having the violated money amount from VND 10,000,000 to under 30,000,000
 - c) A fine of between VND 3,000,000 and 5,000,000 for violations having the violated money amount from VND 30,000,000 to under 50,000,000
 - d) A fine of between VND 5,000,000 and 10,000,000 for violations having the violated money amount from VND 50,000,000 to under 100,000,000
 - dd) A fine of between VND 10,000,000 and 30,000,000 for violations having the violated money amount from VND 100,000,000 to under VND 300,000,000
 - e) A fine of between VND 30,000,000 and 50,000,000 for violations having the violated money amount from VND 300,000,000 or over
2. Remedial measures:
 - a) It is forced to return to payer the entire charge and/or fee money due to violations on the charge and fee law. If it is impossible to identify the person to return, it shall be remitted to the state budget.
 - b) The entire money obtained due to violations of the law on the charge, fee level shall be remitted to the state budget.

Article 26. Acts of violating regulations on charge and/or fee exemption, reduction

1. Fine shall be applied for acts of falsely declaring or making unreal dossiers to enjoy the application of policy on charge and/or fee exemption or reduction. Fine level shall be 20% of the money amount exempted or reduced. The minimum fine level is VND 500,000; the maximum fine level is VND 50,000,000.

2. For acts of falsely declaring or making unreal dossiers to enjoy differences from the implementation of charge and/or fee exemption and reduction policy:

- a) A fine of between VND 500,000 and under VND 1,000,000 for acts of violation with the difference amount being under VND 10,000,000;
- b) A fine of between VND 1,000,000 and under VND 3,000,000 for acts of violation with the difference amount of between VND 10,000,000 and under VND 30,000,000;
- c) A fine of between VND 3,000,000 and under VND 5,000,000 for acts of violation with the difference amount of between VND 30,000,000 and under VND 50,000,000;
- d) A fine of between VND 5,000,000 and under VND 10,000,000 for acts of violation with the difference amount of between VND 50,000,000 and under VND 100,000,000;
- dd) A fine of between VND 10,000,000 and under VND 30,000,000 for acts of violation with the difference amount of between VND 100,000,000 and under VND 300,000,000;
- e) A fine of between VND 30,000,000 and 50,000,000 for acts of violation with the difference amount of VND 300,000,000 or over.

3. Remedial measures: Forced to remit to the state budget the entire money amount obtained due to violation stipulated under Clause 1 and Clause 2 of this Article.

Article 27. Acts of violating regulations on the management, use of State budget charges and/or fees for cases that are authorized to collect charge and fee

1. For acts of using State budget charges and/or fees for wrong purposes, the fines shall be as follows:

- a) A fine of between VND 500,000 and 1,000,000 for acts of using for wrong purposes charge and/or fee money with value of under VND 10,000,000;
- b) A fine of between VND 1,000,000 and under VND 3,000,000 for acts of using for wrong purposes charge and/or fee money with value of between VND 10,000,000 and under 30,000,000;
- c) A fine of between VND 3,000,000 and under VND 5,000,000 for acts of using for wrong purposes charge and/or fee money with value of between VND 30,000,000 and under VND 50,000,000;
- d) A fine of between VND 5,000,000 and under VND 10,000,000 for acts of using for wrong purposes charge and/or fee money with value of between VND 50,000,000 and under VND 100,000,000;
- dd) A fine of between VND 10,000,000 and under VND 30,000,000 for acts of using for wrong purposes charge and/or fee money with value of between VND 100,000,000 and under VND 300,000,000;
- e) A fine of between VND 30,000,000 and 50,000,000 for acts of using for wrong purposes charge and/or fee money with value of VND 300,000,000 or over

2. Remedial measures: forced to remit to the state budget the entire money amount obtained due to violations as stipulated under the law.

Article 28. Acts of violating regulations on charge and fee collection voucher printing

1. A fine of between VND 2,000,000 and 4,000,000 for acts of ordering, accepting the voucher printing inconsistent with the law
2. A fine of between VND 4,000,000 and 8,000,000 for acts of printing, accepting the voucher printing with identical signs and/or identical serial numbers
3. Remedial measures: forced to remit to the state budget the entire money obtained due to violations as regulated under Clause 1 and 2 of this Article

Article 29. Acts of violating regulations on registration of charge and fee voucher use:

1. A fine of between VND 500,000 and 2,000,000 for using vouchers without making registration with competent State bodies as stipulated.
2. Remedial measures: forced to remit to the state budget the entire money obtained due to violations as regulated under Clause 1 of this Article.

Article 30. Acts of violating regulations on charge and fee voucher use

1. For acts of compiling vouchers without inscribing clearly the indexes prescribed in the vouchers, except for indexes of determining the charge or fee amounts:

- a) Caution for acts of first-time violation;
 - b) A fine of between VND 500,000 and 1,000,000 for acts of violation for the second time on
2. A fine of between VND 1,000,000 and 3,000,000 for acts of failing to write vouchers when collecting charges or fees, except for cases of charge or fee collection according to regulations, require no voucher writing.
 3. Fines shall be imposed on acts of writing vouchers with differences in amounts between copies of each voucher as follows:
 - a) A fine of between VND 500,000 and 1,000,000 for each voucher with difference valued at under VND 1,000,000;
 - b) A fine of between VND 1,000,000 and 3,000,000 for each voucher with difference valued at between VND 1,000,000 and under VND 5,000,000;
 - c) A fine of between VND 3,000,000 and 5,000,000 for each voucher with difference valued at between VND 5,000,000 and under VND 10,000,000;
 - d) A fine of between VND 5,000,000 and 10,000,000 for each voucher with difference valued at VND 10,000,000 or over.
 4. Fines shall be imposed on acts of making blank vouchers as follows:
 - a) A fine of between VND 1,000,000 and 2,000,000 for each issue of voucher with value of under VND 2,000,000;
 - b) A fine of between VND 2,000,000 and 4,000,000 for each issue of voucher with value of between VND 2,000,000 and under VND 5,000,000;

- c) A fine of between VND 4,000,000 and 8,000,000 for each issue of voucher with value of VND 5,000,000 or over
- 5. A fine of between VND 1,000,000 and 2,000,000 for each issue of voucher for acts of using expired vouchers
- 6. A fine of between VND 2,000,000 and 4,000,000 for each issue of voucher for acts of erasing, modifying contents of indexes of the used vouchers
- 7. A fine of between VND 4,000,000 and 8,000,000 for each issue of voucher for acts of using fake vouchers
- 8. Remedial measures: forced to remit to the state budget the entire money amount obtained due to violations as stipulated under Clause 1, Clause 2, Clause 3, Clause 4, Clause 5, Clause 6 and Clause 7 of this Article.

Article 31. Acts of violating regulations on charge and fee voucher management

- 1. Caution for acts of late reporting on the use, clearance and settlement of vouchers; archiving, preserving vouchers in contravention of regulations; applied for the first violation.
- 2. A fine of between VND 100,000 and 500,000 for late reporting on the use, clearance and settlement of vouchers; archiving, preserving vouchers in contravention of regulations; applied for the first violation.
- 3. A fine of between VND 500,000 and 1,000,000 for failing to report on the use, clearance and settlement of vouchers;
- 4. A fine of between VND 1,000,000 and 2,000,000 for acts of receiving vouchers in contravention of regulations for each issue of voucher; the maximum fine level is VND 50,000,000.

Article 32. Acts of losing, giving or selling vouchers

- 1. Caution for acts of losing copies of each issue of voucher; except for the copy to be handed over to the payer of unused voucher; applied for the first time violation.
- 2. A fine of between VND 100,000 and 300,000 for acts of losing copies of each issue of voucher, except for the copy to be handed over to the payer of unused voucher; applied for the second time violation.
- 3. A fine of between VND 300,000 and 500,000 for acts of losing copies of each issue of unused voucher handed over to customer;
- 4. For acts of giving, selling vouchers:
 - a) A fine of between VND 1,000,000 and 2,000,000 for each issue of voucher with the money amount in the voucher under VND 2,000,000.
 - b) A fine of between VND 2,000,000 and 4,000,000 for each issue of voucher with the money amount in the voucher from VND 2,000,000 to 5,000,000.
 - c) A fine of between VND 4,000,000 and 8,000,000 for each issue of voucher with the money amount in the voucher from VND 5,000,000 or over.
- 5. In case of giving, selling vouchers which are not yet used, fine level shall be applied under Clause 1 and Clause 2 of this Article.

6. Remedial measures: forced to remit to the state budget the entire amount of money obtained due to violations as regulated under Clause 1, Clause 2, Clause 4 and Clause 5 of this Article.

Chapter 4

ACTS OF ADMINISTRATIVE VIOLATIONS, SANCTIONING FORMSM REMEDIAL MEASURES IN THE FIELD OF INVOICES

Article 33. Acts of violating regulations on self-printing and creating e-invoices

1. A fine of between VND 2,000,000 and 4,000,000 for acts of self-printing and creating e-invoices in contravention of regulations

2. A fine of between VND 4,000,000 and 8,000,000 for the following acts:

a) Self-printing invoices or creating e-invoices while conditions specified are not fully satisfied.

b) Providing self-printing software not fully complying with the principles as stipulated or invoices when being printed not fully meeting sufficient contents as stipulated

3. A fine of between VND 20,000,000 and 50,000,000 for acts of self-printing counterfeit invoices (except for cases of determining that errors are subject to self-printing software) and acts of creating counterfeit e-invoices

4. Forms of additional sanctions: organizations and individuals that violate the regulations under Clause 3 of this Article shall be suspended the right to self-print invoices and create e-invoices from 1 month to 3 months since the effective day of the sanctioning decision.

5. Remedial measures: organizations and individuals that violate regulations under Clause 1, Point a Clause 2, 3 of this Article shall be forced to cancel invoices that are printed and created in contravention of regulations.

Article 34. Acts of violating regulations on ordering of invoice printing

1. A fine of between VND 2,000,000 and VND 4,000,000 for acts of ordering the printing of invoices without signing written contracts on the printing

2. A fine of between VND 4,000,000 and VND 8,000,000 for the following acts:

a/ Failing to liquidate printing contracts if exceeding the liquidity time as stipulated under the contract of ordering invoice printing or the time of ending the contracts after invoice issuance notices are made

b/ Failing to destroy under Article 27 of this Decree invoices printed on order which are no longer used before their issuance.

3. A fine of between VND 6,000,000 and 18,000,000 for acts of failing to declare under regulations the loss of invoices before notification of their issuance

4, A fine of between VND 15,000,000 and 45,000,000 for acts of giving away or selling invoices printed on order and not yet issued to other organizations or individuals for use.

5. A fine of between VND 20,000,000 and 50,000,000 for acts of ordering the printing of counterfeit invoices

6. Remedial measures: organizations and individuals that violate regulations under Clause 4 and Clause 5 of this Article shall be forced to destroy invoices printed on order in contravention of regulations.

Article 35. Acts of violating regulations on printing of invoices on order

1. A fine of between VND 2,000,000 and VND 4,000,000 for acts of failing to destroy expired bought invoices.

2. A fine of between VND 6,000,000 and VND 8,000,000 for acts of failing to declare the loss of bought invoices not yet made out.

3. A fine of between VND 20,000,000 and VND 50,000,000 for acts of giving away or selling bought invoices not yet made out.

4. Remedial measures: Organizations, individuals that violate Clause 1 and Clause 3 of this Article must destroy expired bought invoices; bought invoices not yet made out.

Article 37. Acts of violating regulations on invoice issuance

1. A fine of between VND 2,000,000 and VND 4,000,000 for the following acts:

a/ Making issuance notices with insufficient contents as stipulated;

b/ Failing to post up invoice issuance notices under regulations.

2. A fine of between VND 6,000,000 and VND 18,000,000 for acts of failing to make invoice issuance notices before invoices have been used if these invoices attach with arising economic techniques that already declare and pay tax as stipulated.

3. Remedial measures: Organizations, individuals that violate regulations under this Article must carry out invoice issuance procedures under the regulation.

Article 38. Acts of violating regulations on the use of invoices when selling goods and services

1. A fine of between VND 200,000 and VND 1,000,000 for acts of failing to fully fill in compulsory contents when making out invoices except the cases that invoices do not need to fully fill in sufficient contents under the guidelines of the Finance Ministry.

2. A fine of between VND 2,000,000 and VND 4,000,000 for acts of not destroying invoices or destroying invoices which are not yet made out or no longer valid in contravention of regulations.

3. A fine of between VND 4,000,000 and VND 8,000,000 for the following acts:

a/ Making out invoices without complying with regulations on the time as stipulated by the law on invoices for selling goods and providing services.

b/ Making out invoices with serial numbers not in ascending order.

c) Date written in the made-out invoices before the date of buying invoice of tax agency

d) Making out invoices but not handle them to buyers, except the cases that it specifies clearly in the invoice that buyer shall not take the invoice or invoices are made out according to the list.

dd) Failing to make out general invoices as stipulated under the law on invoices for selling goods and providing services.

e) Making out false invoices according to the regulations on invoices for selling goods and providing services and already handling them to buyer or declare tax.

4. A fine of between VND 10,000,000 and 20,000,000 for the following acts:

a) Losing issued invoices but not yet made out or made out (copies to be handed to buyers) but buyer has not received invoice, except for the loss, due to the natural disasters, fire. Invoice is lost, fired or damaged, except the copy handed to buyer; it shall be sanctioned in accordance with the accounting law if it is within the time of reserve.

b) Failing to make out invoices when selling goods, services valued at over VND 200.000 for buyers. At the same time, business organizations or individuals shall make out and hand invoices to buyers.

5. A fine of between VND 20,000,000 and 50,000,000 for acts of using unlawful invoices, except the case specified in Clause 2 of Article 37 under this Decree) and acts of using unlawful invoices.

6. Remedial measures: Organizations and individuals that violate regulations under Clause 2 of this Article must destroy invoices issued but not yet made out, and no longer valid.

Article 39. Acts of violating regulations on invoice use of buyers

1. A fine of between VND two million and VND four million for acts of losing, firing or damaging made-out invoices (copies to be handed to buyers) which serve as a basis for accounting, tax declaration and budget capital payment, except loss, fire, damage due to natural disaster, conflagration.

If the buyer finds the lost invoices when tax agency has not announced the sanctioning decision yet, the buyer shall not be fined.

2. A fine of between VND 20 and 50 million for acts of using invoices illegally and using unlawful invoices

Article 40. Acts of violating regulations on making out, sending the notices and report (except the invoice issuance notice) to the tax agency

1. A fine of between VND 200,000 and 1,000,000 for acts of making out false invoices or making out insufficient contents of notice, report sent to tax agency, except the invoice issuance notice as stipulated.

Apart from being fined, organizations and individuals must make out, re-send the notice, and report to the tax agency according to the regulations. If organizations and individuals detect the errors, re-make out the notice, report, and send to the tax agency within the time limit shall not be fined.

2. A fine of between VND 2,000,000 and 4,000,000 for acts of submitting the notice, report sent to the tax agency later than 10 days since the due date as stipulated, except the invoice issuance notice.

3. A fine of between VND 4,000,000 and 8,000,000 for acts of failing to submit the notice, report to the tax agency. Acts of failing to submit to the tax agency, except the invoice issuance notice, shall be calculated after 20 days since the due date as stipulated.

Chapter 5

COMPETENCE, PROCEDURES FOR SANCTIONING ADMINISTRATIVE VIOLATIONS

Article 41. Competence to make a record of administrative violations

1. Persons having the competence to make a record regulated under this Article shall have the right to make a record on administrative violations under the execution of obligations and assigned tasks according to the regulations and shall be responsible for making the record.

2. The following persons shall have the competence to make a record on administrative violations:

a) Persons having the competence to sanction as stipulated under this Decree when performing the task.

b) Public servants when performing the task of state management in the field of price management, charge and fee, invoice.

Article 42. Competence to sanction administrative violations in the field of price management

1. Inspectorate of Ministry of Finance shall have competence to:

a) Impose the maximum fine level for acts of violating in the field of price management as stipulated under this Decree and other related regulations.

b) Impose forms of additional sanctions and remedial measures specified in this Decree.

2. The leader of inspection team shall have the competence:

a) Impose fine up to VND 200,000 for acts of violating in the field of price management according to the regulations under this Decree and other related regulations.

b) Impose forms of additional sanctions and remedial measures specified in this Decree.

3. Inspectorate of Department of Finance shall have competence to:

a) Impose fines of up to VND 50,000,000 on the violations of price regulated in this Decree;

b) Impose forms of additional sanctions and remedial measures specified in this Decree in accordance with current law.

4. Member of inspection team, Inspectorate of ministry and ministry-level agency and equivalent titles have the competence to sanction administrative violations on price under the state management of ministry and ministry-level agency.

5. The competent person of the market management agency defined in Article 45 of the Ordinance on Handling of Administrative Violations shall have competence to impose sanctions on administrative violations specified in Article 5, Article 8, Article 10, Article 12, Article 13, Article 14, Article 16 and Article 17 of this Decree, have the right to apply forms of additional sanction and remedial measures regarding administrative violations prescribed in this Decree at their respective areas of management.

6. President of provincial People's Committee, within their competence specified in the Ordinance on Handling of Administrative Violations, have competence to impose sanctions on administrative violations of pricing as prescribed in this Decree.

7. President of People's Committees of districts and communes, within their scope of competence defined in the Ordinance on Handling of Administrative Violations, have competence to impose sanctions on administrative violations of price prescribed in Article 12 of this Decree at the respective area of districts and communes level administrative management.

Article 43. Competence to impose sanction on administrative violations in the field of charge and fee

1. President of People's Committees of communes shall have the competence:

- a) Caution;
- b) A fine of up to VND 5,000,000
- c) Impose the remedial measures as stipulated under Point a Clause 3 Article 25 of this Decree

2. President of People's Committees of districts shall have the competence:

- a) Caution;
- b) A fine of up to VND 25,000,000
- c) Impose the remedial measures as stipulated under Point b Clause 2 Article 25, Clause 3 Article 26, Clause 2 Article 27, Clause 3 Article 28, Clause 2 Article 29, Clause 8 Article 30 and Clause 6 Article 32 of this Decree.

3. President of People's Committees of provinces shall have the competence:

- a) Caution;
- b) A fine of up to VND 50,000,000;
- c) Impose the remedial measures as stipulated under Point b Clause 2 Article 25, Clause 3 Article 26, Clause 2 Article 27, Clause 3 Article 28, Clause 2 Article 29, Clause 8 Article 30 and Clause 6 Article 32 of this Decree.

4. Tax officers who are performing the task shall have the competence:

- a) Caution;
- b) Fine up to VND 500,000;

5. The chief person of tax team shall have the competence:

- a) Caution;
- b) Fine up to VND 2,500,000

6. The chairperson of tax agency shall have the competence:

- a) Caution;
- b) Fine up to VND 25,000,000;
- c) Impose the remedial measures as stipulated under Point b Clause 2 Article 25, Clause 3 Article 26, Clause 2 Article 27, Clause 3 Article 28, Clause 2 Article 29, Clause 8 Article 30 and Clause 6 Article 32 of this Decree.

7. The Director of tax department shall have the competence:

- a) Caution;
- b) Fine up to VND 50,000,000;
- c) Impose the remedial measures as stipulated under Point b Clause 2 Article 25, Clause 3 Article 26, Clause 2 Article 27, Clause 3 Article 28, Clause 2 Article 29, Clause 8 Article 30 and Clause 6 Article 32 of this Decree.

8. The general director of taxation shall have the competence:

- a) Caution;
- b) Fine up to VND 50,000,000
- c) Impose the remedial measures as stipulated under Point b Clause 2 Article 25, Clause 3 Article 26, Clause 2 Article 27, Clause 3 Article 28, Clause 2 Article 29, Clause 8 Article 30 and Clause 6 Article 32 of this Decree.

9. Inspectors persons who are assigned to perform price shall have the competence:

- a) Caution;
- b) Fine up to VND 500,000
- c) Impose the remedial measures stipulated under Point a Clause 2 Article 25.

10. Inspectorate of Department and other equivalent titles assigned to perform inspection by the Government shall have the competence:

- a) Caution;
- b) Fine up to VND 25,000,000;
- c) Impose the remedial measures as stipulated under Point b Clause 2 Article 25, Clause 3 Article 26, Clause 2 Article 27, Clause 3 Article 28, Clause 2 Article 29, Clause 8 Article 30 and Clause 6 Article 32 of this Decree.

11. Inspectorate of ministers, ministerial-level agencies and other equivalent titles assigned to perform inspection by the Government shall have the competence:

- a) Caution;
- b) Fine up to VND 50,000,000;

c) Impose the remedial measures as stipulated under Point b Clause 2 Article 25, Clause 3 Article 26, Clause 2 Article 27, Clause 3 Article 28, Clause 2 Article 29, Clause 8 Article 30 and Clause 6 Article 32 of this Decree.

Apart from persons competent to sanction administrative violations as prescribed under this Decree, persons competent to sanction administrative violations of other agencies defined in the Ordinance on handling administrative violations under the scope of their functions and assigned tasks if detecting acts of administrative violations as stipulated in this Decree at their respective areas of management shall have competence to sanction according to the Ordinance on handling administrative violation.

Article 44. Competence to sanction administrative violations in the field of invoices

1. Tax officers performing the task shall have the competence:

a) Caution;

b) Fine up to VND 500,000;

2. The leader of tax team shall have the competence:

a) Caution

b) Fine VND 2,500,000

3. The chairperson of tax department shall have the competence:

a) Caution;

b) Fine up to VND 25,000,000;

c) Impose the remedial measures as stipulated under Clause 5 Article 33, Clause 6 Article 34, Clause 8 Article 35, Clause 4 Article 36, Clause 3 Article 37 and Clause 6 Article 38 of this Decree.

4. The director of tax department shall have the competence:

a) Caution;

b) Fine up to VND 70,000,000;

c) Impose the remedial measures as stipulated under Clause 5 Article 33, Clause 6 Article 34, Clause 8 Article 35, Clause 4 Article 36, Clause 3 Article 37 and Clause 6 Article 38 of this Decree.

5. Goods that are being transported and don't have invoice and legal documents when being examined and detected administrative violations by the state management agency, apart from fines due to administrative violations on invoices as stipulated, tax payer shall be fined on acts of tax fraud according to the law on tax management and other documents.

6. Upon considering that violations on invoices show criminal signs, persons having competence on sanctioning administrative violation must promptly transfer the dossier to the agency competent to conduct criminal proceedings according to law provisions.

Chapter 6

IMPLEMENTATION PROVISIONS

Article 45. Effect

1. This Decree takes effect on November 9, 2013 and replaces the Decree 106/2003/ND-CP dated September 23, 2003 of the Government prescribing the sanctioning of administrative violations in the field of charge and fee; the Decree No. 84/2011/ND-CP dated September 20, 2011 of the Government promulgating sanctions against administrative violations of pricing and chapter V of the Decree No. 51/2010/ND-CP dated May 14, 2010 on providing for goods sale and service provision invoices.

2. Other regulations on administrative violations in the field of prices, charges, fees and invoices not stipulated under this Decree shall be implemented according to the Ordinance on handling administrative violations.

Article 46. Organization of implementation

1. The Minister of Finance shall instruct to implement this Decree.

2. The ministers, ministerial-level agency, heads of Governmental agencies, presidents of Provincial People's Committee, central-affiliated cities and other concerned agencies, organizations and individuals shall be liable to implement this Decree.

For the Government

Prime Minister

Nguyen Tan Dung