

THE GOVERNMENT

No. 102/2021/ND-CP

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Hanoi, November 16, 2021

DECREE

Amending and supplementing a number of articles of Decrees on sanctioning of administrative violations in the field of taxes and invoices; customs; insurance business and lottery business; management and use of public property; thrift practice and waste combat; national reserve; state treasury; accounting, independent audit

Pursuant to the Law on Organization of the Government dated June 19, 2015;

Pursuant to the Law Amending and Supplementing a Number of Articles of the Law on Organization of the Government and the Law on Organization of Local Administration dated November 22, 2019;

Pursuant to the Law on Handling of Administrative Violations dated June 20, 2012;

Pursuant to the Law Amending and Supplementing a Number of Articles of the Law on Handling of Administrative Violations dated November 13, 2020;

Pursuant to the Law on Tax Administration dated June 23, 2014;

Pursuant to the Law on Customs dated June 23, 2014;

Pursuant to the Law on Management and Use of Public Property dated June 21, 2017;

Pursuant to the Law on Thrift Practice and Waste Combat dated November 26, 2013;

Pursuant to the Law on the National Reserve dated November 20, 2012;

Pursuant to the Law on Accounting dated November 20, 2015;

Pursuant to the Law on Independent Audit dated March 29, 2011;

Pursuant to the Law on Insurance Business dated December 9, 2000;

Pursuant to the Law Amending and Supplementing a Number of Articles of the Law on Insurance Business and the Law on Intellectual Property dated June 14, 2019;

Pursuant to the Government's Decree No. 87/2017/ND-CP dated July 26, 2017, defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

At the proposal of the Minister of Finance;

The Government promulgates the Decree amending and supplementing a number of articles of the Decrees on sanctioning of administrative violations in the field of taxes and invoices; customs; insurance business, lottery business; management and use of public property; practice thrift, waste combat; national reserve; state treasury; accounting, independent audit.

Chapter I

CONTENT OF AMENDING AND SUPPLEMENTING A NUMBER OF ARTICLES OF THE DECREES ON SANCTIONING OF ADMINISTRATIVE VIOLATIONS IN THE FIELD OF TAXES AND INVOICES; CUSTOMS; INSURANCE BUSINESS, LOTTERY BUSINESS; MANAGEMENT AND USE OF PUBLIC PROPERTY; PRACTICE THRIFT, WASTE COMBAT; NATIONAL RESERVE; STATE TREASURY; ACCOUNTING, INDEPENDENT AUDIT

Article 1. Amending and supplementing a number of articles of the Government's Decree No. 125/2020/ND-CP dated October 19, 2020, on sanctioning of administrative violations related to taxes and invoices

1. To amend and supplement Point a, Clause 1, Article 8 as follows:

“a) The statute of limitations for sanctioning of an administrative violation related to invoices is 02 years.”

2. To amend and supplement Clause 2, Article 22 as follows:

“2. A fine ranging from VND 20,000,000 to VND 50,000,000 shall be imposed for the act of giving away or selling invoices, except for the acts prescribed in Clause 1 of this Article.”

3. To add Point h to Clause 4, Article 24 as follows:

“h) Invoice does not include all required contents on the invoice as prescribed.”

4. To amend and supplement Clauses 3 and 4, Article 26 as follows:

“3. A fine ranging from VND 4,000,000 to VND 8,000,000 shall be imposed for any of the following acts:

a) Losing, burning or damaging invoices that are issued or bought from tax agencies but not yet made;

b) Losing, burning or damaging the issued invoices (the sheets delivered to customer) during the course of using, the seller has carried out declaration and tax payment, and there are dossiers and documents proving the goods or service purchase;

In case where the buyer loses, burns or damages invoices, there must be a confirmation record between the buyer and seller.

c) Losing, burning or damaging invoices that have been made but have not yet carried out tax declaration;

The parties involved must make a record of the loss, fire or damage of the invoices.

4. A fine from VND 5,000,000 to VND 10,000,000 shall be imposed for the acts of losing, burning or damaging invoices that are already made, used for tax declaration and payment during the course of using or storing, except for the cases prescribed in Clauses 1, 2 and 3 of this Article.”

5. To amend and supplement Point b, Clause 2, Article 42 as follows:

“b) During the period of consideration and decision on fines reduction or exemption;”

6. To amend and supplement Article 43 as follows:

“Article 43. Exemption and reduction of fines for administrative violations related to tax, invoices

1. For cases of exemption or reduction of fines for administrative violations related to taxes and invoices, competence, order and procedures for exemption and reduction of fines for such administrative violations comply with the provisions of Article 77 of the Law on Handling of Administrative Violations and Clause 38, Article 1 of the Law Amending and Supplementing a Number of Articles of the Law on Handling of Administrative Violations and Clauses 2, 3, 4, 5 of this Article.

2. The maximum level of fine exemption or reduction shall be equal to the fine amount in the sanctioning decision and must not exceed the value of damaged property or goods after subtracting the insured and compensated value (if any).

Taxpayers suffering damage in the event of force majeure prescribed in the Law on Tax Administration, the documents proving the value of damaged property and goods and the insured and compensated value are as follows:

a) A record of inventory and determination of the material damages’ value made by the taxpayer or the taxpayer's legal representative;

b) A record determining the value of material damages issued by the organization with the function of valuation in accordance with the law provisions (an original or a notarized or certified copy), unless there is a compensation dossier prescribed at Point c of this Clause;

c) Dossier of material damage compensation accepted by insurance agencies in accordance with the law provisions (an original or a notarized or certified copy) (if any);

d) Dossier of compensation responsibility of an organization or individual in charge of compensation in accordance with the law provisions (an original or a notarized or certified copy) (if any).

3. Reduction or exemption from fines for administrative violations related to taxes and invoices does not apply to cases that have completely executed the sanctioning decision.

4. If being reduced or exempt from a fine exemption or reduction, also being reduced or exempt from the corresponding interest for late payment of fine.

5. In case a taxpayer has been reduced or exempt from a fine, if a competent agency or tax agency detects that such reduction or exemption from the fine does not comply with provisions of this Article, the person competent to reduce or exempt from a fine shall issue or adjust a decision on cancelation of the decision on reduction or exemption from the fine. The tax agency directly managing the taxpayer shall assume the responsibility of collecting for the state budget the improperly exempt or reduced fine amount and calculate the interest for late payment of such fine from the day when that organization or individual fully submits the dossier requesting for reduction or exemption from fine.”

Article 2. Amending and supplementing a number of articles of the Government's Decree No. 128/2020/ND-CP dated October 19, 2020, on sanctioning of administrative violations in the customs field

1. To add Article 2a below Article 2 as follows:

“Article 2a. Principles of sanctioning administrative violations in customs field for repeated administrative violations

Organizations and individuals that commit repeated administrative violations shall be sanctioned for each violation, except for the following cases: committing each act of violations prescribed at Points a, b, d Clause 1, Point a Clause 3, Article 7; Clauses 1, 2, 3; Point d Clause 4, Points a, b c, d Clause 6, Article 8; Point a Clause 1, Point b Clause 2, Article 11 of this Decree on many declarations/documents in the customs dossiers at different times of registrations of customs declarations, being detected at the same time but not yet sanctioned and the statute of limitations for handling has not yet expired, the act of administrative violation shall be sanctioned once, simultaneously apply the aggravating circumstances of the administrative violation many times to that act of administrative violation.”

2. To amend and supplement Article 4 as follows:

a) To amend and supplement Clause 2 as follows:

"2. The statute of limitations for sanctioning of other violations in the field of customs shall comply with the provisions of Article 6 of the Law on Handling of Administrative Violations 2012 and Clause 4, Article 1 of the Law Amending and Supplementing a Number of Articles of the Law on Handling of Administrative Violations, except for the case prescribed in Clause 1 of this Article.

The time to count the statute of limitations for other sanctioning administrative violations in the customs filed shall comply with Clauses 5, 6 of this Article.”

b) To add Clauses 5 and 6 as follows:

“5. Violations are determined to have completed and the time of termination of violations are as follows:

a) For administrative violations prescribed in Article 7 of this Decree, the termination time is the time of carrying out customs procedures and submitting tax dossiers;

b) For administrative violations prescribed in Article 8 of this Decree, the termination time is the time of registration of the customs declaration; the submission time of cargo declaration, list of passengers and luggage declaration of the dossier of means of transport on exit, entry or in transit;

c) For the administrative violations prescribed in Article 10 of this Decree, the termination time is the time when the person on exit or entry completes the customs declaration;

d) For administrative violations prescribed at Point a, Clause 1, Article 11 of this Decree, the termination time is the time of submission, presentation or sending of documents in the customs dossier to the customs authority according to the registered customs declaration;

dd) For administrative violations prescribed at Point b, Clause 1, Article 11 of this Decree, the termination time is the time when the taxpayer makes amendments and supplements to the final settlement report;

e) For the administrative violations prescribed at Point c, Clause 2, Article 11 of this Decree, the termination time is the time the taxpayer submits the final settlement report;

g) For administrative violations prescribed at Point a, Clause 7, Article 11 of this Decree, the termination time is the time of declaration, submission and presentation of documents to the customs authority;

h) For the administrative violations prescribed at Point b, Clause 7, Article 11 of this Decree, the termination time is the time to stop illegally using the login account and digital signature issued to the other organizations, individuals to carry out customs procedures;

i) For administrative violations prescribed at Point c, Clause 7, Article 11 of this Decree, the termination time is the time to stop illegally accessing, changing or destroying the customs information system;

k) For administrative violations prescribed in Article 9; Clause 8 Article 11; Points b, c, dd, e, h Clause 1 Article 14; Clause 1 Article 15; Article 16; Article 17; Article 18; Article 19; Article 20; Article 21; Article 22 of this Decree, the termination time is the registration time of customs declaration.

6. Administrative violations prescribed in this Decree that do not fall into the cases prescribed in Clause 5 of this Article shall be determined as ongoing violations.”

3. To add Points dd, e below Point d, Clause 3, Article 5 as follows:

“dd) When imposing a fine, the specific fine level for an act of administrative violation prescribed in Articles 7, 8, 10, 11, 12, 13, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24 and Clauses 1, 3, 4, Article 25 of this Decree is the average level of the fine bracket prescribed for such act. If there are extenuating circumstances, each circumstance is entitled to a reduction of 10% of the average fine level of the fine bracket, but the fine level for such act must not be reduced beyond the minimum level of the fine bracket; if there are aggravating circumstances, each aggravating circumstance shall increase by 10% of the average fine level of the fine bracket, but the fine level for such act must not exceed the maximum level of the fine bracket.

e) When determining the fine level for an act of administrative violation involving both aggravating and extenuating circumstances, the aggravating circumstance shall be reduced according to the principle that one aggravating circumstance is reduced by an extenuating one.”

4. To amend and supplement Article 29 as follows:

“Article 29. Competence to sanction administrative violations of customs

Heads of Customs Branches, Directors of Customs Departments of provinces, inter-provinces and centrally-run cities, the Director of the Anti-Smuggling Investigation Department, the Director of the Post-Customs Clearance Inspection Department and the General Director of Customs General Department are competent to sanction acts of making incorrect declarations leading to a lack of the payable tax amount or an increase in the exemptible, reducible, refundable or uncollected tax amount; tax evasion; the commercial bank's violation of failing to perform the responsibility to deduct and transfer money from the taxpayer's account into the state budget's account for the payable tax arrears of the taxpayer at the request of the tax administration agency as prescribed at Points b, c, d, Clause 2, Article 138 of the Law on Tax Administration.

For other administrative violations, the sanctioning competence of customs is prescribed as follows:

1. Customs officers on duty are competent to:

a) Impose a warning;

b) Impose a fine up to VND 500,000 for individuals; a fine up to VND 1,000,000 for organizations.

2. Leaders, team leaders under Customs Branches; team leaders of the Control Teams of Customs Departments of provinces, inter-provinces or

centrally-run cities; leaders of Post-Customs Clearance Inspection Branches are competent to:

- a) Impose a warning;
- b) Impose a fine up to VND 5,000,000 for individuals; up to VND 10,000,000 for organizations.

3. Directors of Customs Branches; heads of Post-Customs Clearance Inspection Branches, directors of the Control Team of Customs Departments of provinces, inter-provinces and centrally-run cities; Captains of the Criminal Investigation Team, Captains of the Anti-Smuggling Control Team, commanders of marine control flotillas, and Captain of the Anti-Smuggling and Intellectual Property Protection Team under the Anti-Smuggling Investigation Department; directors of Post-Customs Clearance Inspection Branches under the Post-Clearance Inspection Department are competent to:

- a) Impose a warning;
- b) Impose a fine up to VND 25,000,000 for individuals; up to VND 50,000,000 for organizations;
- c) Confiscate material evidences of administrative violation of a value not exceeding VND 50,000,000 for individuals, VND 100,000,000 for organizations;
- d) Apply remedial measures prescribed in this Decree.

4. The Director of the Anti-Smuggling and Investigation Department, the Director of the Post-Clearance Inspection Department under the General Department of Customs, and the Director of the Customs Departments of provinces, inter-provinces and centrally-run cities are competent to:

- a) Impose a warning;
- b) Impose a fine up to VND 50,000,000 for individuals; up to VND 100,000,000 for organizations;
- c) Confiscate material evidences of administrative violations;
- d) Apply remedial measures prescribed in this Decree.

5. The General Director of the General Department of Customs is competent to:

- a) Impose a warning;
- b) Impose a fine up to VND 100,000,000 for individuals; up to VND 200,000,000 shall for organizations;
- c) Confiscate material evidences of administrative violations;
- d) Apply remedial measures prescribed in this Decree.”

5. To add Clause 2a, amend and supplement Clause 3, add Clause 3a and amend and supplement Clause 4, Article 30 as follows:

a) To add Clause 2a below Clause 2 as follows:

"2a. Captains of the Task Force Team on Drugs and Crime Prevention under the Task Force on Drugs and Crime Prevention are competent to:

a) Impose a warning;

b) Impose a fine up to VND 10,000,000 for individuals; up to VND 20,000,000 for organizations;

c) Confiscate material evidences of administrative violations of a value not exceeding VND 20,000,000 for individuals, VND 40,000,000 for organizations;

d) Apply remedial measures prescribed at Points dd, Clause 5, Article 5 of this Decree."

b) To amend and supplement Clause 3 as follows:

"3. Commanders of border-guard stations, commanders of border-guard flotillas and commanders of port border-guard commands are competent to:

a) Impose a warning;

b) Impose a fine up to VND 20,000,000 for individuals; up to VND 40,000,000 for organizations;

c) Confiscate material evidences of administrative violations of a value not exceeding VND 40,000,000 for individuals, VND 80,000,000 for organizations;

d) Apply remedial measures prescribed at Points a and dd, Clause 5, Article 5 of this Decree."

c) To add Clause 3a below Clause 3 as follows:

"3a. Heads of the Task Force on the Drugs and Crime Prevention of the Drug and Crime Prevention Department under the High Command of Border Guard may:

a) Impose a warning;

b) Impose a fine up to VND 50,000,000 for individuals; up to VND 100,000,000 for organizations;

c) Confiscate material evidences and means of administrative violations of a value not exceeding VND 100,000,000 for individuals and VND 200,000,000 for organizations;

d) Apply remedial measures prescribed at Points a, dd and e, Clause 5, Article 5 of this Decree."

d) To amend and supplement Clause 4 as follows:

"4. Commanders of provincial-level border-guard, commanders of border-guard fleets, directors of Drug and Crime Prevention Department under the High Command of Border Guard Command are competent to:

- a) Impose a warning;
- b) Impose a fine up to VND 100,000,000 for individuals; up to VND 200,000,000 for organizations;
- c) Confiscate material evidences of administrative violations;
- d) Apply remedial measures prescribed at Points a, dd and e, Clause 5, Article 5 of this Decree.”

6. To amend and supplement Point c of Clause 4, Clause 5, Clause 6, Article 31 as follows:

- a) To amend and supplement Point c, Clause 4 as follows:

“c) Confiscate material evidences of administrative violations of a value not exceeding VND 40,000,000 for individuals, VND 80,000,000 for organizations;”

- b) To amend and supplement Clause 5 as follows:

“5. Commanders of Coast Guard fleets; captains of the Reconnaissance squad and leaders of the Task Force teams on Drug and Crime Prevention of the Drug and Crime Prevention Department under the Vietnam Coast Guard Command are competent to:

- a) Impose a warning;
- b) Impose a fine up to VND 30,000,000 for individuals; up to VND 60,000,000 for organizations;
- c) Confiscate material evidences of administrative violations of a value not exceeding VND 60,000,000 for individuals, VND 120,000,000 for organizations;
- d) Apply remedial measures prescribed at Points a and dd Clause 5 Article 5 of this Decree.”

- c) To amend and supplement Clause 6 as follows:

“6. Commander of Regional Coast Guard, Directors of the Legal and Professional Affairs Department under the Vietnam Coast Guard Command are competent to:

- a) Impose a warning;
- b) Impose a fine up to VND 50,000,000 for individuals; up to VND 100,000,000 for organizations;
- c) Confiscate material evidences of administrative violations;
- d) Apply remedial measures prescribed at Points a and dd Clause 5 Article 5 of this Decree.”

7. To amend and supplement the first paragraph of Clause 4, the title of Clause 6; Point b, Point c Clause 6; Clause 9; Points dd, e Clause 10 of Article 32 as follows:

a) To amend and supplement the first paragraph of Clause 4 as follows:

“4. When a case of administrative violation involving many acts of violations, the competence to sanction administrative violations shall be determined according to the following principles:”

b) To amend and supplement the title of Clause 6 as follows:
“Competence to sanction administrative violations of Customs”

c) To amend and supplement Points b and c, Clause 6 as follows:

“b) Leaders, team leaders of Customs Branches; leaders of the Control Team of the Customs Departments of provinces, inter-provinces and centrally-run cities; team leaders of the Post-Clearance Inspection Branches are competent to sanction for administrative violations prescribed at Points a, b and d, Clause 1, Article 7; Clause 2, Article 7; Points a, b, c, d, dd, e, h, Clause 3, Article 7; Point c, Clause 4, Article 7; Clauses 1, 2, 3, 4 Article 8; Points a, b, c, d, Clause 6, Article 8; Point a, Clause 1; Point a Clause 2; Point a, Clause 3; Point a, Clause 5, Article 10; Clauses 1, 2, 3, Article 11; Clause 1, Article 12; Clause 1, Article 13; Clauses 1 and 2, Article 23; Clauses 1 and 2, Article 24 of this Decree;

c) Directors of the Branches of Customs; Directors of the Post-Clearance Inspection Branches, Leaders of the Control Teams of the Customs Departments of provinces, inter-provinces and centrally-run cities; Captains of the Criminal Investigation Teams, Captains of the Anti-Smuggling Control Teams, Captains of the Sea Control fleets, and Captains of the Anti-Smuggling and Intellectual Property Protection Teams under the Anti-Smuggling and Investigation Department; Directors of the Post-Clearance Inspection Branches under the Post-Clearance Inspection Department are competent to impose fines, additional sanctions and apply remedial measures for acts of administrative violations prescribed in Article 7; Article 8; Points a, b, c Clause 1, Clause 2, Clause 3, Point a Clause 4, Points a, b Clause 5, Article 10; Clauses 1, 2, 3, 4, 5, 6, Article 11; Points a, b, c Clause 8, Clause 9, Clause 10, Article 11; Clauses 1, 2, 3, 4, 5, 7, 8, Article 12; Clauses 1, 2, 3, 4, 7, 8, Article 13; Points a, b, c, d Clause 1, Clause 4, Clause 5 Article 15; Points a, b, c Clause 1, Clause 2, Clause 3, Article 16; Points a, b, c Clause 1, Clause 2, Clause 3, Article 17; Article 18 (except for cases where the fine level exceeds the competence of these titles); Article 19; Clauses 1, 2, 3, 7, 8, Article 20; Clauses 1, 2, 4, 5, Article 21; Clauses 1, 2, Points a, b, c, d, dd, e, g, Clause 3, Clause 4, Article 22; Article 23; Clauses 1, 2, Article 24; Clauses 1, 3, 4, Article 25 of this Decree;”

d) To amend and supplement Clause 9 as follows:

“9. In areas along the national border where there is no customs organization, the Border Guard stationed in that area has the authority to impose fines, additional sanctions and apply remedial measures as prescribed in Article 30 of this Decree for the administrative violations in the customs filed prescribed in Article 13 of this Decree, specifically as follows:

a) Station commanders and captains of Border Guard soldiers on duty are given the power to sanction for acts of violations prescribed in Clause 1, Article 13 of this Decree;

b) Captains of the Task Force Team on Drugs and Crime Prevention under the Task Force on Drugs and Crime Prevention are competent to sanction for acts of administrative violations prescribed in Clause 1, Points a and b, Clause 2; Clause 7; Point d, Clause 8; Article 13 of this Decree;

c) Commanders of border guard stations, commanders of border guard fleets, commanders of port border-guard commands have the authority to sanction for acts of administrative violations prescribed in Clauses 1, 2, 3, 4, 7, Points b and d Clause 8, Article 13 of this Decree;

d) Heads of the Task Force on the Drugs and Crime Prevention of the Drug and Crime Prevention Department under the High Command of Border Guard are competent to sanction for administrative violations prescribed in Article 13 of this Decree;

dd) Commanders of Provincial-level Border Guards, Commanders of Coast Guard fleets, the Director of Drugs and Crime Prevention Department under the Border Guard Command have the authority to sanction for acts of administration violations prescribed in Article 13 of this Decree.”

dd) To amend and supplement Points dd and e, Clause 10 as follows:

“dd) Commanders of Coast Guard fleets; captains of the Reconnaissance squad and Heads of the Task Force on the Drugs and Crime Prevention under the High Command of Border Guard are competent to sanction acts of administrative violations prescribed in Clauses 1, 2, 3, 4, Points b, c, d, dd Clause 5, Clause 7, Points b, c, d Clause 8, Article 13 of this Decree;

e) Commanders of the Coast Guard Region, the Director of the Legal and Professional Affairs Department under the Vietnam Coast Guard Command, the Commander of the Vietnam Coast Guard are competent to sanction acts of administrative violations prescribed in Clauses 1, 2, 3, 4, 5, 6, 7, Points b, c and d Clause 8, Article 13 of this Decree.”

8. To add Article 33a below Article 33 as follows:

“Article 33a. Implementation of remedial measures

1. When an individual or organization takes measure to force the removal out of the territory of the Socialist Republic of Vietnam or to force the re-export of material evidences and means of administrative violations, the customs agencies shall strictly supervise from the place where goods are stored to the border gate for re-export.

The supervision results must be certified by the border-gate Customs in paper or by other electronic methods and sent back to the customs agency that has issued the decision on sanctioning of administrative violations within 05 (five) days from the date of on which the material evidences and means of

administrative violations had been taken out of the Vietnamese territory or re-exported for recordkeeping.

2. Measures of forced removal from the territory of the Socialist Republic of Vietnam or forced re-export at the import border gate for material evidences and means of administrative violations shall be implemented as follows:

a) In case the material evidences and means of administrative violations are being kept at the border gate area, the customs agency must carry out a close supervision to ensure that the material evidences and means of violations have been brought out at the import border gate. Supervision results are recorded in documents for customs recordkeeping;

b) In case the material evidences and means of violations are no longer kept at the import border gate area, the customs agency shall closely supervise from the place where such material evidences and means are kept to the import border gate for re-export. The supervision results must be certified by the border gate Customs in paper or by other electronic methods and sent back to the customs agency that has issued the decision on sanctioning of administrative violations within 05 (five) days from the date of administrative violation on which the material evidences and means had been taken out of the Vietnamese territory or re-exported for recordkeeping.

3. When individuals or organizations take measures to force the transportation of goods in transit, port transfer, border-gate transfer, temporarily imported or re-export goods at the right prescribed border-gate or route, the Customs Branch where the goods are shipped is responsible for supervising these goods and coordinating with the Customs Branch of the border gate where the goods arrive or relevant agencies to ensure that the goods are transported on the correct route and to the correct border gate according to regulations.

4. When taking measures to force the removal of packages and labels of goods that have been changed due to violations, individuals and organizations that commit administrative violations may take action in the following forms: remove, cancel and must remake the packages and labels of goods in their original condition.

When taking measures to force the removal of infringing elements on goods' labels before taking goods out of the territory of the Socialist Republic of Vietnam, individuals and organizations that commit administrative violations may take the following actions: erase, remove, get rid of the infringing elements on the goods label.

5. When taking measures to force destruction of goods and articles harmful to human health, domestic animals, plants and the environment, cultural products with harmful contents, individuals and organizations, which commit administrative violations, based on the nature and characteristics of goods and articles and requirements of environmental hygiene, carry out the destruction in the following forms: using chemicals, using mechanical measures, burning,

burying, other forms as prescribed by law. The customs agency shall directly supervise the destruction or by other technical means (if any).

Individuals and organizations committing administrative violations that destroy goods and articles must make a destruction record according to the form issued together with the Decree detailing a number of articles and measures to implement the Law on Handling of Administrative Violations.

The destruction record must be signed by the participants and the representative of the customs agency supervising the destruction. After the destruction, the individuals or organizations must submit 01 record of destruction and documents related to the destruction to the customs agency that has issued the decision to sanction the administrative violation, within 05 (five) days from the date of destruction.

6. When taking measures to force the return of money equal to the value of material evidences which have been illegally consumed, dispersed or destroyed, individuals or organizations committing administrative violations must return the same amount of money written on the sanctioning decision.

7. Individuals or organizations that take measures to force the full payment of evaded tax amounts or insufficient tax amounts; force the full payment of the tax amount already exempted, reduced, refunded or not collected correctly as stated in the decision to the State Treasury's account and submit 01 copy of the payment receipt (if pay in cash) to the customs agency that has issued a decision to sanction the administrative violation, monitor and keep the case file.

8. Individuals or organizations shall take measures to force the stamping of "Vietnam duty not paid" before displaying goods for sale at duty-free shops or before delivering them to purchasers in case the goods are delivered directly from the warehouse of duty-free goods to purchasers. The position of stamping "Vietnam duty not paid" complies with the Government's regulations on duty-free business.

9. To amend and supplement Clause 1, Article 33 as follows:

"1. Procedures for sanctioning and executing decisions on sanctioning administrative violations in the field of customs shall comply with the provisions in Chapter III, Part Two of the Law on Handling of Administrative Violations 2012 and Clauses from 29 to 45, Article 1 of the Law Amending and Supplementing a Number of Articles of the Law on Handling of Administrative Violations; Chapter XIV, Section 1 Chapter XV of the Law on Tax Administration 2019; Chapter VII of the Government's Decree No. 126/2020/ND-CP dated October 19, 2020, detailing a number of articles of the Law on Tax Administration and this Decree."

10. To amend and supplement Article 34 as follows:

“Article 34. Reduction and exemption from fines for administrative violations in the field of customs

The reduction and exemption from fines for administrative violations in the field of customs shall comply with the provisions in Article 77 of the Law on Handling of Administrative Violations and Clause 38, Article 1 of the Law Amending and Supplementing a Number of Articles of the Law on Handling of Administrative Violations.”

Article 3. Amending and supplementing a number of articles of the Government's Decree No. 98/2013/ND-CP dated August 28, 2013, on sanctioning of administrative violations in the field of insurance business and lottery business that has been amended and supplemented under the Government’s Decree No. 48/2018/ND-CP dated March 21, 2018, and the Government’s Decree No. 80/2019/ND-CP dated November 1, 2019.

1. To amend the title of Article 3, add Point c, Clause 2, and add Clauses 3, 4, 5 to Article 3 as follows:

a) To amend the title of Article 3 as follows:

“Article 3. Sanctioning forms and statute of limitations for sanctioning administrative violations”

b) To add Point c below Point b, Clause 2 as follows:

“c) Principles of applying the form of deprivation of the right to use the Certificate of eligibility for lottery business with a time limit:

When determining the time limit for deprivation of the right to use the Certificate of eligibility for lottery business for organizations with both aggravating and extenuating circumstances, the aggravating circumstances shall be reduced according to the principle that one aggravating circumstance is reduced by one extenuating circumstance.

The time limit for depriving the right to use the Certificate of Eligibility for Business for an act of violation is the average of the time frame prescribed for that act. If there are extenuating circumstances, each extenuating circumstance may be equal to 01 month of reduction but must not exceed the minimum limit of the time frame for depriving the right to use the Certificate of eligibility for lottery business; if there are aggravating circumstances, each aggravating circumstance shall increase by 01 month but must not exceed the maximum limit of the time frame for depriving the right to use the Certificate of Eligibility for Lottery Business.”

c) To add Clause 3, Clause 4, Clause 5 below Clause 2, Article 3 as follows:

“3. Statute of limitations for sanctioning administrative violations in the field of insurance business:

a) The statute of limitations for sanctioning administrative violations in the field of insurance business is prescribed in Article 6 of the Law on Handling of Administrative Violations.

b) For an ongoing administrative violation in the field of insurance business, the statute of limitations is counted from the date the competent person on duty detects the violation. For a completed administrative violation, the statute of limitations is counted from the date of the violation's termination. The time of termination of violations to count the statute of limitations for sanctioning in the field of insurance business is the date of implementation of the law provisions. In case that date cannot be determined, the termination time of violations to count the statute of limitations for sanctioning administrative violations in the field of insurance business is the date of detecting violations.

The time of termination of violations to count the statute of limitations for sanctioning a number of violations in Chapter II of this Decree is prescribed as follows:

- For acts of editing, deceiving or forging documents in respect of dossiers for which the License for Establishment and Operation has been granted in Clause 1, Article 5, Clause 1, Article 6 of this Decree, the time of termination of such acts is the date detecting the licensed dossier is erased, corrected and changed its content;

- For acts of not promulgating internal processes and instructions as prescribed at Point b, Clause 3, Article 9; Point a, Clause 1, Article 12 of this Decree, the time of termination of violations is the date of promulgating the process in accordance with the law provisions;

- For acts of violating regulations on reporting regime prescribed at Point a, Clause 2, Article 18; Point e, Clause 3, Article 18; Point b, Clause 1, Article 21 and Point a, Clause 1, Article 32 of this Decree, the time termination of the violation is the date of making the report.

4. Statute of limitations for sanctioning administrative violations in the field of lottery business:

a) The statute of limitations for sanctioning administrative violations in the field of lottery business is 01 year.

b) For an ongoing administrative violation in the field of lottery business, the statute of limitations is counted from the date the competent person on duty detects the violation. For a completed administrative violation, the statute of limitations is counted from the date of termination of the violation. The time of termination of violations to count the statute of limitations for sanctioning a number of violations in Chapter 3 of this Decree is prescribed as follows:

- For acts of correcting or erasing that change the contents of the Certificate of Eligibility for Business, the documents in the dossier for being the lottery agent prescribed in Clause 1, Article 35 and Clause 1, Article 41 of this Decree, if failing to determine the date of correcting or erasing that changes the content of the Certificate of Eligibility for Business, documents in the dossier for being a lottery agent, the time to terminate the violation is the date on which such acts are detected;

- For acts of not making and promulgating regulations detailing the process of withdrawing lottery tickets that have not been sold out, not making and publicizing the rules of drawing and opening prizes, not issuing regulations on management and exploitation of host server's data on computer-generated lottery business prescribed in Clause 1, Article 40, Clause 1, Article 44 and Clause 1, Article 49 of this Decree, the time to terminate the violation is the date of promulgating above-mentioned regulations;

- For acts of violating regulations on reporting regime prescribed in Article 51 of this Decree, the time of termination of violations is the date of making reports.

5. Determining the fine level for a specific act of administrative violation in case of many aggravating or extenuating circumstances:

a) When determining the fine level for organizations or individuals that have both aggravating and extenuating circumstances, the aggravating circumstances shall be reduced according to the principle that one aggravating circumstance is reduced by one extenuating circumstance.

b) The specific fine level for an act of violation is the average level of the fine bracket prescribed for that act. If there are extenuating circumstances, each circumstance is entitled to a reduction of 10% of the average fine level of the fine bracket, but the fine level for such act must not be reduced by more than the minimum level of the fine bracket; if there are aggravating circumstances, each aggravating circumstance is counted as an increase of 10% of the average fine level of the fine bracket but the fine level for such act must not exceed the maximum level of the fine bracket.”

2. To amend and supplement Point b, Clause 1, Article 19 as follows:

“b) Not complying with the rules, terms and conditions as prescribed by law;”

3. To add Article 33a below Article 33 as follows:

“Article 33a. Competence to make records of administrative violations in the field of insurance business

1. The titles mentioned in Article 33 of this Decree, when detecting administrative violations in the field of insurance business, are competent to make records of administrative violations as prescribed.

2. Competent persons on duty in the field of insurance business according to legal documents or administrative documents promulgated by competent agencies or persons must promptly make records of administrative violations and send the records of administrative violations to the person with sanctioning competence for carrying out the sanction.”

4. To amend and supplement Point d, Clause 2, Article 33 as follows:

“d) Confiscate material evidences and means of administrative violations of a value not exceeding VND 100,000,000 for individuals and VND 200,000,000 for organizations;”

5. To add Article 51a below Article 51 as follows:

“Article 51a. Competence to make records of administrative violations in the field of lottery business

Persons with sanctioning competence prescribed in Article 52 of this Decree or competent persons on duty who detect administrative violations in the field of lottery business are competent to make records of administrative violations.”

6. To amend and supplement Point c, Clause 2, Article 52 as follows:

“c) Confiscate material evidences and means of administrative violations of a value not exceeding VND 100,000,000 for individuals and VND 200,000,000 for organizations.”

Article 4. Amending and supplementing a number of articles of the Government's Decree No. 63/2019/ND-CP dated July 11, 2019, on sanctioning of administrative violations in the field of management and use of public property, thrift practice and waste combat, national reserve and state treasury

1. To amend and supplement Article 3 as follows:

“Article 3. Statute of limitations for sanctioning administrative violations

1. The statute of limitations for sanctioning administrative violations in the field of management and use of public property; practice thrift, waste combat; national reserve; state treasury prescribed in this Decree is 01 year. Particularly for acts of administrative violations against public property namely houses, land and infrastructural property invested and managed by the State, the statute of limitations for sanctioning is 02 years.

2. The time to count the statute of limitations for sanctioning administrative violations in the field of management and use of public property is prescribed as follows:

a) For a completed administrative violation, the statute of limitations is counted from the termination time of the violations;

b) For an ongoing administrative violation, the statute of limitations is counted from the time of detecting violations;

c) Acts of administrative violations against regulations on investment and procurement of public property in Article 6 of this Decree shall be determined as completed administrative violations if the investment and procurement have been completed, and assets have been given to agencies, organizations and units

for management and use; be determined as ongoing administrative violations in the remaining cases;

d) Acts of administrative violations against the provisions on lease of property in Article 7 of this Decree shall be determined as completed administrative violations in case the property has been leased and put into use; be determined as ongoing administrative violations in the remaining cases;

dd) Acts of administrative violations against regulations on encroaching upon working offices or public service facilities in Article 11 of this Decree shall be determined as follows:

- Acts of organizations or individuals using adjacent land to move the boundary markers of the land plot by themselves to expand the land area or build works encroaching on the space of the land area within the premises of the head offices, public service facilities of agencies, organizations or units are determined as completed administrative violations in case the land expansions or the encroachment works have been completed; are determined as ongoing administrative violations in the remaining cases.

- Acts of organizations and individuals arbitrarily using houses and land belonging to the head offices, public service facilities of agencies, organizations and units are determined as ongoing administrative violations.

e) Acts of ongoing administrative violations in the field of management and use of public property are those prescribed in Articles 8, 9, 10, 12, 13, 14, 15, 16, 17, 20, 21, 22, 23, 24, 25 and 26 of this Decree.

3. The determination of ongoing administrative violations and completed administrative violations to count the statute of limitations for sanctioning administrative violations in the field of thrift practice and waste combat is prescribed as follows:

a) Acts of administrative violations prescribed in Clause 2, Article 31 of this Decree shall be determined as completed administrative violations if the property procurement has been completed and delivered to an agency or organization. management and user organizations and units; are determined as ongoing administrative violations in the remaining cases;

b) Acts of administrative violation prescribed in Clause 1, Article 32 of this Decree shall be determined as completed administrative violations in case the withdrawal of money from the fund for wrong purposes has been completed; are determined to be ongoing administrative violations in the remaining cases;

c) Acts of administrative violations prescribed in Clause 2, Article 32 of this Decree shall be determined as acts of completed administrative violations in case the withdrawal of money from the fund that do not comply with standards, regulations and exceed norms, unit prices as prescribed by law has been completed; be determined as ongoing administrative violations in the remaining cases;

d) Acts of violations prescribed in Clause 1, Article 33 of this Decree shall be determined as completed administrative violations in case the acts illegally obstructing the research and application of science and technology, implementation of projects using recycled resources had stopped; be determined as ongoing administrative violations in the remaining cases;

dd) Acts of violations prescribed in Clause 2, Article 33 of this Decree shall be determined as completed administrative violations in case the acts of exploiting and using natural resources against the master plan, plan or progress have ended; be determined as ongoing administrative violations in the remaining cases;

e) Acts of violations prescribed in Clause 1, Article 35 of this Decree shall be determined as completed administrative violations in case the acts causing wastefulness in the management of the working offices, public service facilities have ended; be determined as ongoing administrative violations in the remaining cases;

g) Acts of violations against regulations on procurement of property and supplies in state-owned single share-holder limited liability companies in Clauses 2 and 3, Article 36 of this Decree shall be determined as completed administrative violations in case the procurement of property has ended; be determined as ongoing administrative violations in the remaining cases;

h) Acts of ongoing administrative violations in the field of thrift are acts of violations prescribed in Clause 1, Article 31, Clause 1, Clause 4, Article 36 of this Decree; acts of violations in the management and use of capital in state-owned single share-holder limited liability companies prescribed in Clause 2, Article 36 of this Decree; acts of violations in the management and use of property and supplies prescribed in Clauses 2 and 3, Article 36 of this Decree.

4. The determination of ongoing administrative violations and completed administrative violations to count of the statute of limitations for sanctioning administrative violations in the field of national reserve is prescribed as follows:

a) Acts of administrative violations that are determined as ongoing acts are ones prescribed in Articles 41, 42, 47; Points b, c, Clause 3, Article 48; Article 49 of this Decree;

b) Except for the administrative violations mentioned at Point a of this Clause, the remaining administrative violations are determined as completed administrative violations.

5. The time when administrative violations in the field of state treasury is determined to have completed is prescribed as follows:

a) For administrative violations prescribed in Articles 54, 57, 58, 59 and 60 of this Decree: the end time is the time of submission of dossiers and documents at the State Treasury;

b) For administrative violations prescribed in Article 55, Article 56 and Article 61 of this Decree: the end time is the time when the State Treasury receives the conclusion of the procedure-conducting agency that there is no criminal sign in the case.”

2. To amend and supplement Clause 7, Article 4 as follows:

“7. Organizations and individuals sanctioned for administrative violations according to the provisions of this Decree must not use the state budget or money derived from the state budget to pay fines and remedy consequences caused by their violations, except for the cases prescribed in Clause 8, Article 37 of the Government's Decree No. 10/2021/ND-CP dated February 9, 2021, on the management of construction investment costs.”

3. To amend and supplement Article 5 as follows:

“Article 5. Application of fines

1. The fine level prescribed in Sections 1, 2, 3, 4, Chapter II; Section 1, Chapter III; Section 1, Chapter IV; Sections 1, 2, Chapter V of this Decree is the fine level prescribed for administrative violations of organizations. For the same act of administrative violation, the fine level imposed on an individual is equal to half of the fine level imposed on an organization (except for the provisions in Articles 17, 23, 27 of this Decree).

2. When imposing a fine, the specific fine level for an act of administrative violation is the average of the fine bracket prescribed for that act. If there are extenuating circumstances, each circumstance is entitled to a reduction of 10% of the average fine level of the fine bracket, but the fine level for such act must not be reduced by more than the minimum level of the fine bracket; if there are aggravating circumstances, each aggravating circumstance is counted to increase by 10% of the average fine level of the fine bracket, but the fine level for such act must not exceed the maximum level of the fine bracket.

3. When determining the fine level for an act of administrative violation involving both aggravating and extenuating circumstances, the aggravating circumstance shall be reduced according to the principle that one aggravating circumstance is reduced by one. extenuating circumstance.”

4. To amend and supplement Point c Clause 1, Point c Clause 2, Point c Clause 3, Article 30 as follows:

a) To amend and supplement Point c, Clause 1, Article 30 as follows:

“c) Confiscate material evidences and means of administrative violations of a value not exceeding VND 1,000,000;”

b) To amend and supplement Point c, Clause 2, Article 30 as follows:

“c) Confiscate material evidences and means of administrative violations of a value not exceeding VND 100,000,000;”

c) To amend and supplement Point c, Clause 3, Article 30 as follows:

“c) Confiscate material evidences and means of administrative violations of a value not exceeding VND 140,000,000.

5. To amend and supplement Point c, Clause 1, Article 51 as follows:

“c) Confiscate material evidences and means of administrative violations of a value not exceeding VND 100,000,000.

6. To amend and supplement Point c, Clause 1, Article 52 as follows:

“c) Confiscate material evidences and means of administrative violations of a value not exceeding 1,000,000 VND.”

7. To amend and supplement Point c, Clause 2, Article 52 as follows:

“c) Confiscate material evidences and means of administrative violations of a value not exceeding VND 100,000,000.

8. To amend and supplement Point c Clause 3 Article 52, Point c Clause 1 Article 53 as follows:

“c) Confiscate material evidences and means of administrative violations of a value not exceeding VND 140,000,000.

9. To amend and supplement Clauses 1, 2, Article 56 as follows:

"1. A fine ranging from VND 10,000,000 to VND 15,000,000 shall be imposed for acts of forging documents requesting the State Treasury to allocate funding for covering recurrent expenditures, recurrent expenditures on public services, expenditures on national target programs, target programs using state budget for public services (except expenditures on repair, maintenance, improvement, upgrade or expansion of material facilities covered by state budget for recurrent expenditures and revenues retained to cover recurrent expenditures with total investment of VND 500,000,000 or more).

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for forging documents requesting the State Treasury to allocate funding for paying investment capital derived from state budget and investment capital derived from state budget for target programs or for covering expenditures on repair, maintenance, improvement, upgrade or expansion of material facilities covered by state budget for recurrent expenditures and revenues retained to cover recurrent expenditures with total investment of VND 500,000,000 or more.

10. To amend and supplement Point c, Clause 1, Article 62 as follows:

“c) Inspectors, persons assigned to perform specialized inspection tasks are on duty.

11. To amend Point a, Clause 3, Article 63 as follows:

“a) Impose a fine up to VND 70,000,000;”

Article 5. Amending and supplementing a number of articles of the Government's Decree No. 41/2018/ND-CP dated March 12, 2018, on sanctioning of administrative violations in the field of accounting and independent auditing

1. To amend and supplement Clause 3, Article 3 as follows:

“3. The time limit to count the statute of limitations for sanctioning administrative violations in the field of accounting and independent audit is prescribed as follows:

a) For completed administrative violations, the statute of limitations is counted from the termination time of the violation;

b) For ongoing administrative violations, the statute of limitations is counted from the time of detecting violations;

c) For violations on accounting and independent audit prescribed in this Decree, the time of termination of administrative violations to count the statute of limitations for sanctioning is:

- The time when organizations or individuals complete the professional process and job requirements in accordance with the law on accounting and independent audit;

- The time when organizations or individuals stop the acts of violations to comply with the law provisions on accounting and auditing.

d) To consider whether an administrative violation has completed or is ongoing, besides basing on Point c above, the agency or a competent person for sanctioning of administrative violations shall base on the provisions of the Law on Accounting, Independent Audit, dossiers, documents and details of each specific case to determine whether the violation has completed or still is ongoing.”

2. To amend and supplement Clauses 2, 3, Article 6 as follows:

“2. The fine level prescribed in Chapter II, Chapter III of this Decree is the fine level applicable to organizations, except for the cases prescribed in Clause 1, Article 7; Article 8; Article 9; Article 10; Article 11; Article 13; Article 14; Article 15; Article 16; Article 17; Article 19; Clause 1, Clause 3, Article 21; Article 22; Article 23; Article 24; Article 26; Article 33; Article 34; Clause 1, Clause 3, Article 36; Clause 1, Article 38; Clause 2, Clause 3, Article 39; Clause 1, Clause 2, Article 48; Clause 1, Article 57; Clause 1, Clause 2, Article 61; Article 67 is the fine level for individuals. For organizations with the same violations, the fine level is two times higher than the fine level for individuals.

3. The sanctioning competence of the titles prescribed in Chapter IV of this Decree is applicable to an individual's act of administrative violation. In case of imposing fines, the competence to sanction organizations is two times higher than the competence to sanction individuals for that title.”

3. To amend and supplement Point c, Clause 2, Article 70 as follows:

“c) Confiscate material evidences of administrative violations of a value not exceeding VND 50,000,000 for individuals, VND 100,000,000 for organizations.”

4. To amend and supplement Point c, Clause 1, Article 71 as follows:

“c) Confiscate material evidences of administrative violations of a value not exceeding VND 10,000,000 for individuals, VND 20,000,000 for organizations.”

Article 6. Adding or removing a number of words, phrases, and repealing clauses in a number of articles as follows

1. To add phrases and repeal clauses in the Government’s Decree No. 125/2020/ND-CP dated October 19, 2020, on sanctioning of administrative violations related to taxes and invoices as follows:

a) To add the phrase "administrative" in the phrase "repeated violations" to "repeated administrative violations" at Points a, b, and c, Clause 3, Article 5.

b) To repeal Clause 3, Article 8.

2. To add and remove a number of phrases in the Government’s Decree No. 128/2020/ND-CP dated October 19, 2020, on sanctioning of administrative violations in the customs field as follows:

a) To add the phrase “and Clause 31, Article 1 of the Law Amending and Supplementing a Number of Articles of the Law on Handling of Administrative Violations” after the phrase “the Law on Handling of Administrative Violations 2012” in Clause 3, Article 4.

b) To add the phrase “and Clauses from 61 to 67, Article 1 of the Law Amending and Supplementing a Number of Articles of the Law on Handling of Administrative Violations” after the phrase “the Law on Handling of Administrative Violations 2012” in Clause 1, Article 26.

c) To add the phrase "and the Law Amending and Supplementing a Number of Articles of the Law on Handling of Administrative Violations" after the phrase "the Law on Handling of Administrative Violations 2012" in Clause 2, Article 36.

d) Remove the phrase "of a value not exceeding the fine level prescribed at Point b of this Clause" at Point c, Clause 1, Article 28.

3. To remove a number of words, phrases and add phrases in the Government's Decree No. 98/2013/ND-CP dated August 28, 2013, on sanctioning of administrative violations in the field of insurance business and lottery business that has been amended and supplemented under the Government’s Decree No. 48/2018/ND-CP dated March 21, 2018, and the Government’s Decree No. 80/2019/ND-CP dated November 1, 2019 as follows:

a) To add the phrase ", competence to make records of administrative violations" after the phrase "sanctioning competence" in Clause 1, Article 1.

b) To add the phrase "make records and" after the word "competence" in the titles of Section 7 and Section 8, Chapter II.

c) To remove the phrases "be used to" and "use to" at Point b, Clause 2, Article 3; Point b Clause 1, Point d Clause 3, Article 33; Point a, Clause 6, Article 36; Point b Clause 1, Point c Clause 2, Point d Clause 3, Article 52.

4. To remove and correct phrases in the Government's Decree No. 63/2019/ND-CP dated July 11, 2019, on sanctioning of administrative violations in the field of management and use of public property; practice thrift, waste combat; national reserve; state treasury as follows:

a) To remove the phrase "of a value not exceeding the fine level prescribed at Point b of this Clause" at the end of Point c, Clause 1, Article 29.

b) To change the phrase "fund derived from the state budget" to "off-budget fund" in Article 32.

5. To remove the phrase in the Government's Decree No. 41/2018/ND-CP dated March 12, 2018, on sanctioning of administrative violations in the field of accounting and independent auditing as follows:

a) To remove the phrase "of a value not exceeding the fine level prescribed at Point b of this Clause" at the end of Point c, Clause 2, Article 71.

b) To remove the phrase "for individuals" at Point b, Clause 3, Article 71.

Chapter II

IMPLEMENTATION PROVISIONS

Article 7. Transitional provisions

1. For cases where the decision on sanctioning of administrative violations has been issued before the effective date of this Decree, but after this Decree is in force, individuals or organizations that are sanctioned for administrative violations continue to complain, they shall be handled according to the Decree on sanctioning of administrative violations in force at the time of committing administrative violations.

2. For acts of administrative violations in the field of taxes and invoices; customs; insurance business, lottery business; management and use of public property; practice thrift, waste combat; national reserve; state treasury; accounting and independent audit that occur before the effective date of this Decree but are detected later or are being considered to sanction administrative violations, they shall be imposed the provisions on sanctioning prescribed in this

Decree if this Decree does not prescribe liabilities or prescribe lighter liabilities for violating individuals or organizations.

3. For dossiers requesting exemption from fines for administrative violations related tax and invoices accepted by tax agencies before the effective date of this Decree, they shall be applied by the Government's Decree No. 125/2020/ND-CP dated October 19, 2020, on sanctioning of administrative violations related to taxes and invoices to settle according to regulations.

Article 8. Implementation responsibility

Ministers, Heads of ministerial-level agencies, Heads of government-attached agencies, Chairpersons of the People's Committee at all levels and other relevant agencies, organizations and individuals shall assume the responsibility for implementing this Decree.

Article 9. Effect

This Decree takes effect from January 1, 2022.

**ON BEHALF OF THE GOVERNMENT
FOR THE PRIME MINISTER
DEPUTY PRIME MINISTER**

Le Minh Khai