

THE GOVERNMENT

No. 122/2021/ND-CP

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Hanoi, December 28, 2021

DECREE

**PENALTIES FOR ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS
ON PLANNING AND INVESTMENT**

Pursuant to the Law on Government Organization dated June 19, 2015; Law on Amendments to some Articles of the Law on Government Organization and Law on Local Government Organization dated November 22, 2019;

Pursuant to the Law on Penalties for Administrative Violations dated June 20, 2015; Law on Amendments to some Articles of the Law on Penalties for Administrative Violations dated November 13, 2020;

Pursuant to the Law on Cooperatives dated November 20, 2012;

Pursuant to the Law on Bidding dated November 26, 2013;

Pursuant to the Construction Law dated June 18, 2014; Law on Amendments to the Construction Law dated June 17, 2020;

Pursuant to the Law on Planning dated November 24, 2017;

Pursuant to the Law on Public Investment dated June 13, 2019;

Pursuant to the Law on Investment dated June 17, 2020;

Pursuant to the Law on Enterprises dated June 17, 2020;

Pursuant to the Law on Public - Private Partnership Investment dated June 18, 2020;

At the request of the Minister of Planning and Investment;

The Government promulgates a Decree on penalties for administrative violations against regulations on planning and investment.

Chapter I

GENERAL

Article 1. Scope

1. This Decree provides for administrative violations, penalties, fines, remedial measures, the power to make administrative violation records, the power to impose penalties for violations against regulations on planning and investment.

2. Administrative violations against regulations on planning and investment are the violations which are committed by organizations and individuals but do not constitute a criminal offence in accordance with regulations of the Criminal Code and are specified in this Decree. Such administrative violations include:

a) Violations against regulations on investment (including public investment, business investment in Vietnam, outward business investment, public private partnership (PPP));

b) Violations against regulations on bidding;

c) Violations against regulations on enterprise registration;

d) Violations against regulations on planning.

3. Relevant regulations on penalties for administrative violations that arise from state management shall apply to other administrative violations against regulations on planning and investment that are not specified in this Decree.

Article 2. Regulated entities

1. This Decree applies to:

a) Vietnamese and foreign organizations and individuals (hereinafter referred to as “entities”) that commit administrative violations against regulations on planning and investment.

b) Persons that have the power to make administrative violation records and the power to impose penalties for administrative violations as prescribed in this Decree;

c) Other authorities, organizations and individuals involved in imposition of penalties for administrative violations specified in this Decree.

2. The organizations specified in Point a Clause 1 of this Article include:

a) Joint-stock companies, single-member limited liability companies, partnerships and sole proprietorships established and operating under the Law on Enterprises, Law on Investment, Law on Public - Private Partnership and other legislative documents;

b) If a branch, representative office or business location of an enterprise specified in Point a Clause 2 of this Article commits an administrative violation when performing its

business within the operating scope and period authorized by the enterprise and when complying with the enterprise's guidance, direction, assignment or consent, such enterprise is the one that faces a fine for such administrative violation; the fine to be imposed is the one imposed upon organizations.

If a branch, representative office or business location of an enterprise specified in Point a Clause 2 of this Article commits an administrative violation when performing its business within the operating scope and period not authorized by the enterprise and when not complying with the enterprise's guidance, direction, assignment or consent, the head of such branch, representative office or business location of the enterprise shall assume responsibility and face a fine for such administrative violation imposed on an individual for the activities carried out by the enterprise's branch, representative office or business location.

c) Foreign organizations and enterprises, operating offices of foreign investors to business cooperation contract (BCC), operating offices of foreign contractors in Vietnam;

d) Organizations established and operating under the Law on Cooperatives;

dd) Other organizations that commit administrative violations against regulations on planning and investment.

Article 3. Penalties and remedial measures

1. Main penalties include:

a) Warnings;

b) Fines.

2. Depending on the nature and severity of the violation, the violator may be liable to one or more remedial measures specified in Articles from Chapter II to Chapter V of this Decree.

Article 4. Fines

1. Maximum fines for administrative violations specified in this Decree are as follows:

a) The maximum fine for an administrative violation against regulations on investment: VND 300,000,000;

b) The maximum fine for an administrative violation against regulations on bidding: VND 300,000,000;

c) The maximum fine for an administrative violation against regulations on enterprise registration: VND 100,000,000;

d) The maximum fine for an administrative violation against regulations on planning: VND 500,000,000.

2. The fines for administrative violations specified in this Decree are imposed upon organizations (except for the fines for violations specified in Point c Clause 2 Article 28; Points a and b Clause 2 Article 38; Article 62 and Article 63 of this Decree, which are imposed upon individuals). For the same violation, the fine incurred by an individual is 1/2 (half) that incurred by an organization.

Article 5. Prescriptive time limits and dates of determining prescriptive time limits for imposing penalties for administrative violations

1. The prescriptive time limits for imposing penalties for violations against regulations on investment, bidding and enterprise registration shall be 01 year; on planning shall be 02 years.

2. The administrative violations specified in Article 7; Article 9; Article 10; Article 13; Article 14; Clause 2 Article 15; Clause 3 Article 16; Article 17; Article 18; Article 19; Article 20; Article 21; Article 22; Article 23; Article 24; Article 30; Article 36; Article 37; Article 43; Article 44; Article 45; Article 46; Article 47; Article 48; Article 49; Article 50; Article 51; Article 52; Article 53; Article 54; Article 55; Article 56; Article 57; Article 58; Article 59; Article 60; Article 61; Article 62; Article 63; Article 64; Article 65; Article 66; Article 67; Article 68, Article 69; Article 70; Article 71 and Article 72 of this Decree are in-progress administrative violations.

For an in-progress violation, the prescriptive time limit begins from the date on which that violation is detected. If the violation has been completed, the prescriptive time limit begins from the date on which that violation terminates.

3. The administrative violations specified in this Decree (except for the administrative violations specified in Clause 2 of this Article, Article 12 and Article 25) are completed ones.

For a completed violation, the prescriptive time limit begins from the date on which that violation terminates.

Chapter II

ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON INVESTMENT, PENALTIES, FINES AND REMEDIAL MEASURES

Section 1. ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON PUBLIC INVESTMENT, PENALTIES, FINES AND REMEDIAL MEASURES

Article 6. Violations against regulations related to the investment guideline proposal report, pre-feasibility study report, feasibility study report

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Requesting a competent authority to consider and decide the investment guidelines when the program/project overlaps the program/project already obtaining investment guideline decisions or investment decision;
- b) Failure to follow procedures for making an investment guideline proposal report, pre-feasibility study report or feasibility study report;
- c) Failure to follow procedures and conditions for adjusting a program/project.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

- a) Making an estimate, payment or statement of costs of making an investment guideline proposal report, pre-feasibility study report or feasibility study report according to incorrect unit prices or norms;
- b) Making an investment guideline proposal report, pre-feasibility study report or feasibility study report that is not conformable with national standards or national technical regulations;
- c) Failure to make an investment guideline proposal report, pre-feasibility study report or feasibility study report in conformity with the socio-economic development strategy or plan or relevant planning according to regulations of law on planning;
- d) Making an investment guideline proposal report, pre-feasibility study report or feasibility study report in which funding sources and capital balancing capability are not defined.

3. Remedial measures:

The violator is compelled to:

- a) return the excess funds after making payment or statement of the costs of making the investment guideline proposal report, pre-feasibility study report or feasibility study report according to incorrect unit prices or norms if the violation specified in Point a Clause 2 of this Article is committed;
- b) adjust the investment guideline proposal report, pre-feasibility study report or feasibility study report according to national standards or national technical regulations if the violation specified in Point b Clause 2 of this Article is committed;
- c) adjust the investment guideline proposal report, pre-feasibility study report or feasibility study report in conformity with the socio-economic development strategy or

plan or relevant planning according to regulations of law on planning if the violation specified in Point c Clause 2 of this Article is committed.

Article 7. Violations against regulations on reporting and providing information about public investment

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Failure to report or insufficiently, inaccurately reporting the execution of the program/project;
- b) Failure to provide or insufficiently, inaccurately providing information or documents relating to the program/project.

2. Remedial measures:

The violator is compelled to:

- a) submit a report on or sufficiently, accurately report the execution of the program/project if the violation specified in Point a Clause 1 of this Article is committed;
- b) provide information or documents or provide sufficient, accurate information or documents relating to the program/project if the violation specified in Point b Clause 1 of this Article is committed.

Article 8. Violations against regulations on design of public investment programs and projects

1. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

- a) Failure to design a program or project according to regulations, standards, norms and technical solutions, resulting in failure to ensure it meets quality requirements;
- b) Producing a design beyond prescribed regulations, standards and norms.

2. Remedial measures:

The violator is compelled to:

- a) adjust the design according to regulations, standards, norms and technical solutions to ensure it meets quality requirements if the violation specified in Point a Clause 1 of this Article;

b) return the funds for producing the design beyond regulations and standards if the violation specified in Point b Clause 1 of this Article.

Article 9. Violations against regulations on supervision, assessment, inspection of public investment plans, programs and projects

A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

1. Making an report on supervision, inspection or assessment of a plan/program/project in a untruthful and partial manner.
2. Failure to carry out supervision or inspection of a plan/program/project.
3. Failure to carry out an initial, midterm, stage-by-stage assessment or terminal assessment as prescribed; failure to carry out impact assessment and ad-hoc assessment upon request.

Article 10. Regulations against regulations on reporting investment supervision and assessment

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Making a report on investment supervision/assessment behind schedule or in an insufficient manner as prescribed;

b) Failure to update the investment supervision/assessment report on the National Investment Supervision and Assessment Portal.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

a) Failure to comply with regulations on reporting investment supervision/assessment on a periodic basis as prescribed;

b) Making an untruthful, inaccurate investment supervision/assessment report.

3. Remedial measures:

The violator is compelled to:

a) complete the investment supervision/assessment report if the violation specified in Point a Clause 1 of this Article is committed;

b) update the investment supervision/assessment report on the National Investment Supervision and Assessment Information Portal if the violation specified in Point b Clause 1 of this Article is committed;

c) comply with regulations on reporting investment supervision/assessment on a periodic basis if the violation specified in Point a Clause 2 of this Article is committed.

Article 11. Violations against regulations on use of public investment capital

1. A fine ranging from VND 100,000,000 to VND 200,000,000 shall be imposed for using public investment capital in excess of prescribed standards and limits.

2. A fine ranging from VND 200,000,000 to VND 300,000,000 shall be imposed for using public investment capital for wrongful purposes or to serve incorrect beneficiaries.

3. Remedial measures: The violator is compelled to return the amount of capital used in excess of the standards or norms or used for wrongful purposes or to serve incorrect beneficiaries if any of the violations specified in Clause 1 or 2 of this Article is committed.

Article 12. Violations against regulations on use of public investment capital that involves construction constituents

Where an administrative violation against regulations on use of public investment capital that involves construction constituents such as survey, design, construction supervision, construction execution, quality management, commissioning, payment and financial statement of a investment project, the person entitled to impose penalties specified in this Decree may impose a penalty in accordance with the Government's regulations on penalties for administrative violations against regulations on construction.

Article 13. Violations against regulations on management of execution of a program/project funded by official development assistance (ODA) or concessional loans granted by foreign sponsors

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for failure to organize the supervision and/or assessment of the execution of a program/project funded by ODA and concessional loans granted by foreign sponsors as prescribed.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

a) Executing a program/project against the investment guideline decision, decision on investment in the program/project, implementation guidelines, decision on approval for the project document of a technical assistance project or non-project;

b) Executing a program/project behind schedule not because of an objective reason or a force majeure event.

Article 14. Violations against regulations on reporting and providing information about a program/project funded by ODA or concessional loans granted by foreign sponsors

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for failure to comply with regulations on reporting the execution of a program/project funded by ODA or concessional loans granted by foreign sponsors to a competent authority.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for failure to provide or inaccurately providing information or documents about a program/project funded by ODA or concessional loans granted by foreign sponsors.

3. Remedial measures:

The violator is compelled to:

a) make and send a report to a competent authority as prescribed by law the violation specified in Clause 1 of this Article is committed;

b) provide accurate information or documents about the program/project if the violation specified in Clause 2 of this Article is committed.

Section 2. ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON BUSINESS INVESTMENT IN VIETNAM, PENALTIES, FINES AND REMEDIAL MEASURES

Article 15. Violations against regulations on reporting and providing information about investment activities in Vietnam

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Making a report on investment supervision/assessment behind schedule or in an insufficient manner as prescribed;

b) Failure to comply with regulations on reporting investment supervision/assessment on a periodic basis as prescribed.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

a) Failure to comply with regulations on reporting investment activities or reporting investment activities behind prescribed schedule;

- b) Submitting an untruthful or inaccurate report on investment activities;
- c) Failure to send a folder to the investment registration authority of the area where the operating office is located within 07 working days from the date on which the decision to shut down the operating office of the foreign investor to BCC is issued;
- d) Failure to send a notification to the investment registration authority within 05 working days from the date on which the decision on investment project termination is issued;
- dd) Failure to send a notification of or decision on investment project termination to the investment registration authority within 15 working days from the date of investment project termination in the cases specified in Clause 1 Article 48 of the Law on Investment.

3. Remedial measures:

The violator is compelled to:

- a) complete the investment supervision/assessment report if the violation specified in Point a Clause 1 of this Article is committed;
- b) comply with regulations on reporting investment supervision/assessment on a periodic basis if the violation specified in Point a Clause 1 of this Article is committed.
- c) comply with regulations on reporting investment activities in case of failure to comply with reporting regulations if the violation specified in Point a Clause 2 of this Article is committed;
- d) send a notification of or decision on investment project termination to the investment registration authority if any of the violations specified in Points c, d and dd Clause 2 of this Article is committed.

Article 16. Violations against regulations on conditions for business investment in Vietnam

1. A fine ranging from VND 80,000,000 to VND 100.000.000 shall be imposed for contributing capital to, purchasing stakes or purchasing shares of a business organization without satisfying the prescribed conditions.
2. A fine ranging from VND 100,000,000 to VND 200,000,000 shall be imposed upon:
 - a) any investor that transfers part or whole of their investment project without satisfying the prescribed conditions; or

b) any foreign investor or business organization specified in Point a, Point b or c Clause 1 Article 23 of the Law on Investment 2020 that receives part or whole of an investment project without satisfying the prescribed conditions.

3. A fine ranging from VND 200,000,000 to VND 300,000,000 shall be imposed for making business investment in banned business lines prescribed by law.

4. Remedial measures: The violator is compelled to terminate their business investment activities and return the illegal benefits obtained from the business investment in the banned business lines if the violation specified in Clause 3 of this Article is committed.

Article 17. Violations against regulations on issuance and adjustment of investment registration certificates, certificates of registration of operating office to the foreign investor to BCC, investment guideline approval, approval for both investment guidelines and investor, investor approval

1. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for establishing an operating office of investor to BCC without registering with the investment registration authority of the area where the operating office is located.

2. A fine ranging from VND 70,000,000 to VND 100,000,000 shall be imposed for any of the following violations:

a) Submitting an unlawful, untruthful, inaccurate investment project dossier to obtain the investment registration certificate, investment guideline approval, approval for both investment guideline adjustment and investor change or investor approval;

b) Failure to follow procedures for adjusting the investment registration certificate in case the adjustment of the investment project changes any content of the investment registration certificate;

c) Failure to apply for approval for adjustment of investment guidelines, approval for both investment guideline adjustment and investor change or approval for investor change where the adjustment is compulsory as prescribed by law.

3. Remedial measures:

The violator is compelled to:

a) apply for establishment of operating office of investor to BCC if the violation specified in Clause 1 of this Article is committed;

b) follow procedures for adjusting the investment registration certificate if the violation specified in Point b Clause 2 of this Article is committed;

c) apply for approval for adjustment of investment guidelines, approval for both investment guideline adjustment and investor change or approval for investor change if the violation specified in Point c Clause 2 of this Article is committed.

Article 18. Violations against regulations on investment incentives

1. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for providing inaccurate, untruthful information to enjoy investment incentives.

In case of committing a violation to enjoy investment incentives to taxes and other amounts payable to state budget, fines therefor shall be imposed according to regulations on penalties for administrative tax offences and relevant regulations of law.

2. Remedial measures: The violator is compelled to return the illegal benefits obtained from enjoyment of investment incentives against regulations if the violation specified in Clause 1 of this Article is committed.

Article 19. Violations against regulations on execution of investment projects in Vietnam

1. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for any of the following violations:

- a) Failure to pay a deposit or obtain a bank guarantee for deposit payment obligation for execution of an investment project that requests the State to allocate or lease out land or grant permission for land repurposing unless otherwise prescribed by law;
- b) Failure to follow procedures for guaranteeing of execution of an investment project on prescribed schedule;
- c) Increasing the investment capital of a project without paying an additional amount of deposit or credit institution's deposit payment guarantee when requested in writing by the investment authority;
- d) Making an unlawful, untruthful, inaccurate application for reduction in the costs of guarantee for project execution.

2. A fine ranging from VND 70,000,000 to VND 100,000,000 shall be imposed for any of the following violations:

- a) Failure to correctly comply with the written approval for investment guidelines, written approval for both investment guideline adjustment and investor change, written approval for investor or investment registration certificate;
- b) Failure to follow the procedures for liquidating the investment or project and discharge financial obligations to the State as prescribed by law;

c) Suspending an investment project for a total period of more than 12 months.

3. A fine ranging from VND 100,000,000 to VND 200,000,000 shall be imposed for any of the following violations:

a) Executing the project before being granted the investment registration certificate or approval for investment guidelines, approval for both investment guideline adjustment and investor change or investor approval;

b) Failure to suspend the investment project after the competent authority decides to suspend the investment project or suspend it in part or in full.

4. Remedial measures:

The violator is compelled to:

a) pay an additional amount according to regulations of law if the violation specified in Point c Clause 1 of this Article is committed;

b) Return the illegal benefits obtained from making the unlawful, untruthful, inaccurate application if the violation specified in Point d Clause 1 of this Article is committed;

c) follow procedures for liquidating the investment project and discharging financial obligations if the violation specified in Point b Clause 2 of this Article is committed;

d) continue to execute the investment project according to the schedule on the investment registration certificate, written approval for investment guidelines and written approval for both investment guideline adjustment and investor change or terminate the investment project if the violation specified in Point c Clause 2 of this Article is committed written;

dd) apply for the investment registration certificate, approval for both investment guideline adjustment and investor change or investor approval if the violation specified in Point a Clause 3 of this Article is committed.

Section 3. ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON OUTWARD BUSINESS INVESTMENT, PENALTIES, FINES AND REMEDIAL MEASURES

Article 20. Violations against regulations on reporting outward investment activities

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Failure to comply with regulations on reporting outward investment activities or submitting an inadequate report or a report without enclosing prescribed documents;

- b) Failure to update information or update information insufficiently, inaccurately or behind prescribed schedule on the National Investment Information System;
- c) Making a report on investment supervision/assessment behind schedule or in an insufficient manner as prescribed;
- d) Failure to comply with regulations on reporting investment supervision/assessment on a periodic basis as prescribed.

2. Remedial measures:

The violator is compelled to:

- a) comply with regulations on reporting or adding contents or documents to the report on outward investment activities in if the violation specified in Point a Clause 1 of this Article is committed;
- b) update information or update sufficient, accurate information or documents on the National Investment Information System if the violation specified in Point b Clause 1 of this Article is committed;
- c) complete the investment supervision/assessment report if the violation specified in Point c Clause 1 of this Article is committed;
- d) comply with regulations on reporting investment supervision/assessment if the violation specified in Point d Clause 1 of this Article is committed.

Article 21. Violations against regulations on outward investment procedures

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for failure to update changes on the National Investment Information System within a period of 01 month from the date on which a content of the outward investment project is changed without resulting in the project being subject to the adjustment of the outward investment registration certificate.
2. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed:
 - a) for making an unlawful, untruthful, inaccurate application to obtain the outward investment registration certificate; or
 - b) for using the profits from an outward investment project to execute another outward investment project without following procedures for obtaining the outward investment registration certificate for such project; or
 - c) in case a Vietnamese investor uses their shares, stakes or investment project in Vietnam to pay for or swap the purchase of shares, stakes or investment project of a

foreign business organization but fails to follow procedures for obtaining the outward investment registration certificate as prescribed; or

d) for failure to follow procedures for adjusting the outward investment registration certificate where the adjustment is required by law; or

dd) for failure to follow procedures for invalidating the outward investment registration certificate where the invalidation is required by law; or

e) in case a Vietnamese investor follows procedures for obtaining the outward investment registration certificate after the foreign investor follows procedures for making investment in Vietnam where the Vietnamese investor uses their shares, stakes or investment project in Vietnam to pay for or swap the purchase of shares, stakes or investment project of a foreign business organization.

3. A fine ranging from VND 100,000,000 to VND 200,000,000 shall be imposed for failure to make outward investment before the outward investment registration certificate is issued as prescribed.

4. A fine ranging from VND 200,000,000 to VND 300,000,000 shall be imposed for making outward investment in the business lines banned from outward investment.

5. Remedial measures:

The violator is compelled to:

a) update changes to the outward investment project on the National Investment Information System if the violation specified in Clause 1 of this Article is committed;

b) Follow procedures for obtaining the outward investment registration certificate if any of the violations specified in Points b and c Clause 2 of this Article is committed;

c) Follow procedures for adjusting the outward investment registration certificate if the violation specified in Point d Clause 2 of this Article is committed;

d) Follow procedures for invalidating the outward investment registration certificate if the violation specified in Point dd Clause 2 of this Article is committed;

dd) Follow procedures for obtaining the outward investment registration certificate if the violation specified in Clause 3 of this Article is committed;

e) terminate the outward investment and return the illegal benefits obtained from the outward investment in the banned business lines if the violation specified in Clause 4 of this Article is committed.

Article 22. Violations against regulations on outward investment activities

1. A fine ranging from VND 70,000,000 to VND 100,000,000 shall be imposed for failure to make outward investment according to the outward investment registration certificate.

2. A fine ranging from VND 100,000,000 to VND 200,000,000 shall be imposed for any of the following violations:

a) Failure to correctly comply with regulations on repatriation of profits and proceeds from outward investment as prescribed.

In the case of a tax offence, fines therefor shall be imposed according to regulations on penalties for administrative tax offences;

b) Failure to correctly comply with regulations on repatriation of lawful capital and assets and all proceeds from the project liquidation after terminating outward investment activities.

In the case of a tax offence, fines therefor shall be imposed according to regulations on penalties for administrative tax offences.

3. Remedial measures:

The violator is compelled to:

a) repatriate profits and other proceeds from outward investment if the violation specified in Point a Clause 2 of this Article is committed;

b) repatriate lawful capital and assets and all proceeds from outward investment if the violation specified in Point b Clause 2 of this Article is committed.

Section 4. ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON PPP INVESTMENT, PENALTIES, FINES AND REMEDIAL MEASURES

Article 23. Violations against regulations on reporting and providing information about PPP investment activities

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Providing insufficient, inaccurate information or documents relating to the PPP project.

b) Failure to report or insufficiently, inaccurately reporting PPP investment activities;

c) Making a report on PPP project investment supervision/assessment behind schedule or in an insufficient manner as prescribed;

d) Failure to comply with regulations on reporting PPP project investment supervision/assessment on a periodic basis as prescribed.

2. Remedial measures:

The violator is compelled to:

a) provide sufficient, accurate information or documents relating to the PPP project if the violation specified in Point a Clause 1 of this Article is committed;

b) comply with regulations on reporting or complete the report on PPP investment activities if the violation specified in Point b Clause 1 of this Article is committed;

c) complete the investment supervision/assessment report if the violation specified in Point c Clause 1 of this Article is committed;

d) make the report on investment supervision/assessment as prescribed if the violation specified in Point d Clause 1 of this Article is committed.

Article 24. Violations against regulations on publishing information about PPP projects

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Failure to publish information on the National Bidding Network System or website (if any) of the competent authority within the time limit prescribed by regulations of law on PPP;

b) Publishing insufficient or unapproved information about a PPP project.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for failure to publish information about a PPP project.

3. Remedial measures:

The violator is compelled to:

a) publish sufficient or approved information about the PPP project if the violation specified in Point b Clause 1 of this Article is committed;

b) publish information about the PPP project if the violation specified in Clause 2 of this Article is committed.

Article 25. Violations against regulations on PPP projects with construction constituents

The violations related to survey, design, construction supervision, construction execution, quality management, commissioning, payment and financial statement of a sub-project with construction constituents, the person entitled to impose penalties for administrative violations specified in this Decree may impose a penalty in accordance with the Government's regulations on penalties for administrative violations against regulations on construction.

Article 26. Violations against regulations related to pre-feasibility study reports and feasibility study reports for PPP projects

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Failure to follow procedures for making a pre-feasibility study report, investment guideline decision, feasibility study report or decision on approval for a PPP project;
- b) Failure to follow procedures for adjusting PPP project investment guidelines or PPP project;
- c) Adjusting the feasibility study report in a case other than the cases where the adjustment is permitted as prescribed.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

- a) Making an estimate, payment or statement of costs of making a pre-feasibility study report or feasibility study report according to incorrect unit prices or norms;
- b) Failure to make a pre-feasibility study report or feasibility study report in conformity with the socio-economic development strategy or plan and relevant planning according to regulations of law on planning.

3. Remedial measures:

The violator is compelled to:

- a) return the excess funds after making payment or statement of the costs of making the pre-feasibility study report or feasibility study report according to incorrect unit prices or norms if the violation specified in Point a Clause 2 of this Article is committed;
- b) adjust the pre-feasibility study report or feasibility study report in conformity with the socio-economic development strategy or plan and relevant planning according to regulations of law on planning if the violation specified in Point b Clause 2 of this Article is committed.

Article 27. Violations against regulations on selection of PPP project investors

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Failure to follow investment selection procedures as prescribed;
- b) Preparing, appraising and approving prequalification documents, negotiation documents, bidding documents or request for proposals in investor selection against regulations on investor's lawful status and incentives for investor selection;
- c) Preparing contents of prequalification documents, negotiation documents, bidding documents or request for proposals against regulations of law on PPP;
- d) Failure to specify or sufficiently or correctly specify the address from which the prequalification documents, negotiation documents, bidding documents or request for proposals is issued in the invitation for prequalification applications or invitation to bid;
- dd) Modifying or clarifying the bidding documents, negotiation documents or request for proposals without giving a notification as prescribed;
- e) Failure to receive or unlawfully receiving or managing prequalification applications, negotiation documents or bids of investors;
- g) Failure to issue the negotiation documents, bidding documents or requests for proposals to investors according to the time and location written on the bid invitation letter.
- h) Failure to adhere to the time for bid opening and bid closing specified in the bidding documents, invitation to bid or bid invitation letter.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

- a) Appraising and approving prequalification documents, negotiation documents, bidding documents or request for proposals ultra vires;
- b) Imposing conditions to restrict participation of investors or give advantage to one or more investors, thereby causing unfair competition;
- c) Failure to evaluate the prequalification applications, negotiation applications or bids of the investor according to requirements of the pre-qualification documents, negotiation documents or bidding documents;
- d) Submitting, appraising, approving and publishing a shortlist or investor selection result that contains inadequate, inaccurate information or ultra vires;
- dd) Failure to provide or unlawfully providing PPP project contract performance security.

3. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for evaluating the investor's bid against the approved evaluation standard in the bidding documents without changing the investor selection result.

4. A fine ranging from VND 100,000,000 to VND 150,000,000 shall be imposed for evaluating a bid or proposal against the approved evaluation standards in the bidding documents or request for proposals changing the investor selection result.

5. Remedial measures: The violator is compelled to provide contract performance security as prescribed if the violation specified in Point dd Clause 2 of this Article is committed.

Article 28. Violations against other regulations on selection of PPP project investors

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Failure to retain or adequately retain documents during the investor selection process;

b) Failure to meet the prescribed deadlines during the investment selection process.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed:

a) for failure to return or release the deposit paid as bid security to the investor on schedule; or

b) for establishing an expert group which consists of insufficient members according to the nature and complexity of the project and unqualified members; or

c) upon any individual participating in the bidding without a certificate of bidding training and bidding practicing certificate in accordance with regulations of law on bidding.

Article 29. Violations against regulations on PPP project contracts and enterprises

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for drawing up a PPP project contract which fails to contain all prescribed contents.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

a) Failure to establish a PPP project enterprise in a form of a limited liability company or a joint stock company that is not a public company with the sole purpose of signing and implementing PPP project contracts;

b) Issuing corporate bonds against regulations of law.

Article 30. Violations against regulations on investment incentives in PPP

1. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for providing untruthful, inaccurate information to enjoy investment incentives.

In case of committing a violation to enjoy investment incentives to taxes and other amounts payable to state budget, fines therefor shall be imposed according to regulations on penalties for administrative tax offences and relevant regulations of law.

2. Remedial measures: The violator is compelled to return the illegal benefits obtained from enjoyment of investment incentives against regulations if the violation specified in Clause 1 of this Article is committed.

Article 31. Violations against regulations on execution of PPP projects

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for failure to promulgate regulations on investor selection for uniform application as prescribed.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

a) Transferring project works without complying with the prescribed conditions and procedures;

b) Delaying settlement of investment capital for construction of a work.

3. A fine ranging from VND 50,000,000 to VND 100,000,000 shall be imposed for any of the following violations:

a) Carrying out construction before signing a contract;

b) Permitting fee collection before confirming the completion of the work.

4. Remedial measures:

The violator is compelled to:

a) promulgate regulations on investor selection for uniform application if the violation specified in Clause 1 of this Article is committed;

b) settle investment capital for construction of the work in case of failure to carry out settlement if the violation specified in Point b Clause 2 of this Article is committed;

c) return the illegal benefits obtained from collecting fees before confirming the completion of the work if the violation specified in Point b Clause 3 of this Article is committed.

Chapter III

ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON BIDDING, PENALTIES, FINES AND REMEDIAL MEASURES

Section 1. ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON BIDDING FOR BIDDER SELECTION, PENALTIES, FINES AND REMEDIAL MEASURES

Article 32. Violations against regulations on bidder selection plans

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Failure to follow or incorrectly following procedures for making, appraising and approving the bidder selection plan or adjusted bidder selection plan in accordance with regulations of law on bidding;
- b) Making, appraising and approving a bidder selection plan with insufficient contents or insufficient grounds in accordance with regulations of law on bidding;
- c) Failure to make, appraise and approve a bidder selection plan for the entire project or cost estimate in case of eligibility for making a bidder selection plan for such entire project or cost estimate.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for applying a bidder selection method or form and type of contract which is inconsistent with the size or nature of the contract package.

3. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for any of the following violations:

- a) Organizing bidder selection before the bidder selection plan is approved unless the direct contracting applies to packages which need to be performed to immediately overcome or promptly handle consequences caused by force majeure event; packages which need to be performed immediately to avoid causing direct damage to life, health and property of a residential community on a geographical area or avoid seriously affecting adjacent works; procurements of drugs, chemicals, supplies and medical equipment for purposes of disease prevention and control in emergency cases;
- b) Dividing a project or cost estimate into different contract packages that fail to satisfy the requirements concerning technical characteristics, procedures and uniformity of the project reducing the competitiveness of bidding or in order to avoid applying e-selection of preferred bidders.

Article 33. Violations against regulations on preparing, appraising and approving requests for expression of interest (EOI requests), prequalification documents, bidding documents and requests for proposals

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Issuing an EOI request, prequalification documents, bidding documents or request for proposals without preparation, appraisal and approval thereof as prescribed;

b) Failure to carry out appraisal of the EOI request, prequalification documents, bidding documents or request for proposals in accordance with regulations of law on bidding prior to granting approval thereof.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

a) Appraising and approving the EOI request, prequalification documents, bidding documents or request for proposals ultra vires;

b) Imposing conditions to restrict participation of bidders or give advantage to one or more bidders, thereby causing unfair competition;

c) Imposing standards for evaluating the EOI request, prequalification documents, bidding documents or request for proposals that are not appropriate for the size or technical characteristics of the contract package.

d) Requesting a bidder to submit a sale permit issued by the producer or a certificate of joint venture relationship or any other documents equivalent to the sale permit with respect to common and available-on-market goods which are standardized and under warranty as recommended by the producer.

3. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed:

a) in case contents of the bidding documents or request for proposals are inappropriate to the approved bidder selection plan; or

b) for issuing the bidding documents or request for proposals without satisfying all conditions.

Article 34. Violations against regulations on investor selection and evaluation of EOI requests, prequalification application, bids and proposals

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Failure to specify or sufficiently or correctly specify the address from which the EOI request, prequalification documents, bidding documents or request for proposals is issued in the invitation for EOI, invitation for prequalification applications, notice of proposed procurement, invitation to bid or bid invitation letter;

b) Modifying or clarifying the bidding documents or request for proposals without sending a modification decision enclosed with modifications to the bidders that have bought or received the bidding documents or request for proposals in accordance with regulations of law on bidding;

c) Failure to send a notification of technical proposal evaluation result or sending a notification that fails to clearly state contents or contains insufficient contents in accordance with regulations of law on bidding;

d) Failure to receive an EOI request, prequalification application, bid or proposal of the bidder or receiving or managing it against regulations of law on bidding;

dd) Failure to issue the EOI request, prequalification documents, bidding documents or requests for proposals to bidders according to the time and location written on the invitation for EOI, invitation to bid or notice of proposed procurement;

e) Failure to return or release the deposit paid as bid security to the bidder on schedule.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

a) Failure to extend the deadline for bid closing when the amendments to the EOI request, prequalification documents, bidding documents or request for proposals fail to be made on prescribed schedule;

b) Failure to adhere to the time for bid opening and bid closing specified in the bidding documents or invitation to bid;

c) Failure to send the record of bid opening to the bidders;

d) Submitting, appraising, approving and publishing the bidder selection result that contains inadequate, inaccurate information or ultra vires.

3. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for any of the following violations:

a) Failure to carry out appraisal of list of bidders that satisfy technical requirements in the case of single stage - two envelope bidding procedure or two stage - two envelope bidding procedure;

b) Failure to carry out appraisal of the bidder selection result before approving it;

- c) Failure to clarify or request additional documents proving lawful status and qualifications of the bidder without changing the bidder evaluation result;
- d) Evaluating the bid or proposals of the bidder against the approved evaluation standards in the bidding documents or request for proposals and regulations of law on bidding without changing the bidder selection result.

4. A fine ranging from VND 100,000,000 to VND 150,000,000 shall be imposed for any of the following violations:

- a) Evaluating the bid or proposal of a bidder against the approved evaluation standards in the bidding documents or request for proposals and regulations of law on bidding changing the bidder selection result;
- b) Failure to clarify or request additional documents proving lawful status and qualifications of the bidder changing the bidder evaluation result;
- c) Permitting a bidder to clarify or supplement the bid or proposal against regulations changing the nature of the bid or proposal, thereby changing the bidder evaluation result.

Article 35. Violations against contract negotiation and notification of bidder and contract selection results

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Failure to carry out a contract negotiation or carry out a contract negotiation according to the rules or contents in accordance with regulations of law on bidding;
- b) Failure to send a notification of bidder selection result to all bidders;
- c) Sending a notification of bidder selection result that contains insufficient or incorrect contents in accordance with regulations of law on bidding.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

- a) Failure to request the successful bidder to provide the performance security as prescribed or providing performance security against regulations;
- b) Failure to confiscate the contract performance security of the bidder in the case where their bid security or performance security is non-returnable.

3. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for any of the following violations:

- a) Signing a contract before the bidder selection result is approved;
- b) Performing the contract package before a contract is signed;

4. Remedial measures: The successful bidder is compelled to provide the performance security as prescribed if the violation specified in Point a Clause 2 of this Article is committed.

Article 36. Violations against regulations on posting bidding information

1. A fine ranging from VND 15,000,000 to VND 20,000,000 shall be imposed for failure to comply with regulations on deadline for providing and posting bidding information in accordance with regulations of law on bidding.

2. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Failure to post or adequately post contents of the bidding documents;
- b) Posting bidding documents inconsistent with the approved contents.

3. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for failure to provide or post bidding information in accordance with regulations of law on bidding.

Article 37. Violations against regulations on prohibited acts of bidding

A fine ranging from VND 200,000,000 to VND 300,000,000 shall be imposed for any of the following violations which do not constitute a criminal offence as prescribed in Article 222 of the Criminal Code:

1. Unlawfully interfering in bidding activities.
2. Colluding with other bidders in bidding.
3. Commit frauds in bidding.
4. Obstructing bidding activities.
5. Committing regulations of law on assurance of fairness and transparency of bidding.
6. Holding bidder selection before capital sources for contract packages are determined resulting in inability to pay bidders.
7. Illegally transferring the contract.

Article 38. Other violations against regulations on bidding

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Failure to retain or adequately retain documents during the bidder selection process in accordance with regulations of law on bidding;

b) Failure to meet the prescribed deadlines during the bidder selection process in accordance with regulations of law on bidding;

c) Failure to periodically reporting the bidding in accordance with regulations of law on bidding;

d) Failure to provide or sufficiently or punctually provide information and documents about the bidding to facilitate inspection, monitoring and supervision of bidding activities.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed:

a) upon any individual that participates in the bidding without a certificate of bidding training and bidding practicing certificate in accordance with regulations of law on bidding; or

b) upon any individual that joins the expert group or carry out appraisal of bidding contents without a commitment in accordance with regulations of law on bidding; or

c) for failure to carry out e-selection of preferred bidders for the procurements eligible for e-selection of preferred bidders according to the prescribed roadmap.

3. A fine ranging from VND 50,000,000 to VND 100,000,000 shall be imposed for any of the following violations:

a) Failure to provide basic bidding training according to the training contents and duration in accordance with regulations of law on bidding;

b) Exploiting and using bidding information and accompanying documents on the National Bidding Network System in any way, shape or form and by any means without the permission of the Ministry of Planning and Investment and the organization operating the National Bidding Network System, except for information on the list of open databases as prescribed.

Section 2. ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON BIDDING FOR SELECTION OF INVESTORS EXECUTING INVESTMENT PROJECTS USING LAND (LAND USING PROJECTS), PENALTIES, FINES AND REMEDIAL MEASURES

Article 39. Violations against compiling and approving lists of land-using projects

A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for compiling and approving a list of land-using projects without satisfying the conditions applicable to land-using projects in accordance with regulations of law on bidding.

Article 40. Violations against regulations on bidding documents and requests for proposals

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Issuing the bidding documents or request for proposals without satisfying all prescribed conditions;
- b) Failure to prepare, appraise and approve the bidding documents or request for proposals before organizing investor selection;
- c) Appraising and approving the bidding documents or request for proposals ultra vires;
- d) Preparing, appraising and approving the bidding documents or request for proposals against regulations on investor's lawful status, incentives for investor selection and standards for document/request evaluation;
- dd) Approving the bidding documents or request for proposals which is inappropriate for the approved contractor selection plan.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for imposing conditions to restrict participation of investors or give advantage to one or more investors, thereby causing unfair competition.

Article 41. Violations against regulations on investor selection and evaluation of bids and proposals

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Failure to specify or sufficiently or correctly specify the address from which the bid or proposal is issued in the invitation to bid or bid invitation letter;
- b) Modifying or clarifying the bid or proposal without giving a notification as prescribed;
- c) Failure to receive or unlawfully receiving or managing bids or proposals of investors;
- d) Failure to issue bids or proposals to investors according to the time and location written on the invitation to bid;
- dd) Failure to evaluate bids or proposals of investors as prescribed;

e) Failure to notify the contractor selection result.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

a) Failure to adhere to the time for bid opening and bid closing specified in the bidding documents or invitation to bid;

b) Failure to send the record of bid opening to all investors participating in bidding;

c) Submitting, appraising, approving and publishing a shortlist or investor selection result that contains inadequate, inaccurate information or ultra vires;

d) Submitting, appraising and approving the investor selection result inconsistent with the approved investor selection plan.

3. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for any of the following violations:

a) Evaluating the bid or proposal of an investor against the approved evaluation standards in the bidding documents or request for proposals and regulations of law on bidding without changing the investor selection result;

b) Permitting an investor to clarify contents on their lawful status and qualifications without changing the nature of the lawful status and qualifications of the investor participating in bidding;

c) Failure to carry out appraisal of the investor selection result before it is approved;

d) Failure to appraise the shortlist or list of investors that satisfy technical requirements.

4. A fine ranging from VND 70,000,000 to VND 100,000,000 shall be imposed for any of the following violations:

a) Selecting investors without satisfying prescribed conditions;

b) Appointing an investor to execute a land-using project without satisfying prescribed conditions.

5. A fine ranging from VND 100,000,000 to VND 150,000,000 shall be imposed for any of the following violations:

a) Evaluating a bid or proposal of an investor against the approved evaluation standards in the bidding documents or request for proposals changing the investor selection result;

b) Permitting an investor to clarify contents on their lawful status and qualifications changing the nature of the lawful status and qualifications of the investor participating in bidding.

Article 42. Violations against regulations on investor selection contractors

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Failure to conduct a preliminary contract negotiation in investor selection;
- b) Signing a contract with contents which are inappropriate for the investor selection plan.

2. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for any of the following violations:

- a) Signing a contract before the investor selection result is approved;
- b) Carrying out construction before signing a contract.

Chapter IV

**ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON
ENTERPRISE REGISTRATION, PENALTIES, FINES AND REMEDIAL
MEASURES**

Article 43. Violations against regulations on preparing applications for enterprise registration

A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for providing untruthful, inaccurate information in an application for enterprise registration or application for changes to enterprise registration information to obtain the enterprise registration certificate or certificate of changes to enterprise registration information.

Article 44. Violations against regulations on deadline for registering changes in enterprise registration certificates

- 1. A warning shall be imposed for violations against regulations on deadline for registering changes in the enterprise registration certificate and changes in branch/representative office/business location registration information 01 - 10 days behind schedule.
- 2. A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed for violations against regulations on deadline for registering changes in the enterprise registration

certificate and changes in branch/representative office/business location registration information 11 - 30 days behind schedule.

3. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for violations against regulations on deadline for registering changes in the enterprise registration certificate and changes in branch/representative office/business location registration information 31 - 90 days behind schedule.

4. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for violations against regulations on deadline for registering changes in the enterprise registration certificate and changes in branch/representative office/business location registration information 91 days or longer behind schedule.

5. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for failure to register changes in the enterprise registration certificate and changes in branch/representative office/business location registration information.

6. Remedial measures:

The violator is compelled to:

a) register changes in the enterprise registration certificate and changes in branch/representative office/business location registration information if any of the violations specified in Clauses 1 to 4 of this Article is committed in cases where the changes are yet to be registered as prescribed;

b) register changes in the enterprise registration certificate and changes in branch/representative office/business location registration information if the violation in Clause 5 of this Article is committed.

Article 45. Violations against regulations on publishing enterprise registration information

1. A fine ranging from VND 10,000,000 to VND 15,000,000 shall be imposed for any of the following violations:

a) Failure to publish enterprise registration information on the National Business Registration Portal;

b) Publishing enterprise registration information on the National Business Registration Portal behind schedule.

2. Remedial measures: The violator is compelled to publish the enterprise registration information on the National Business Registration Portal behind schedule if the violation specified in Point a Clause 1 of this Article is committed.

Article 46. Violations against regulations on enterprise establishment

1. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for failure to ensure the prescribed number of members/shareholders.

2. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for:

a) failure to contribute capital for enterprise establishment or register capital contribution or purchase of shares/stakes of another business organization in the correct form prescribed by law; or

b) upon any entity that does not have the right to contribute capital or purchase shares/stakes but still does so.

3. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

a) Failure to follow procedures for changing capital or changing members or founding shareholders as prescribed at the business registration authority upon expiry of the time limit for capital contribution and time limit for capital change because members or founding shareholders fail to fully contribute capital but there is not any member or founding shareholder that undertakes to contribute capital;

b) Deliberate contribution of assets with false value.

4. A fine ranging from VND 50,000,000 to VND 100,000,000 shall be imposed for any of the following violations:

a) Doing business as an enterprise without applying for enterprise registration;

b) Carrying on business operation after the enterprise registration certificate has been revoked or while the enterprise is requested by a competent authority to suspend or terminate its business operation.

In the case of a tax offence, fines therefor shall be imposed according to regulations on penalties for administrative tax offences.

5. Remedial measures:

The violator is compelled to:

a) change members contributing capital or purchasing shares/stakes if the violation specified in Point b Clause 2 of this Article is committed;

b) follow procedures for changing capital or members or founding shareholders if the violation specified in Point a Clause 3 of this Article is committed;

c) apply for enterprise registration if the violation specified in Point a Clause 4 of this Article is committed.

Article 47. Violations against regulations on declaration of charter capital

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed if the falsely declared charter capital is less than VND 10 billion.
2. A fine ranging from VND 30,000,000 to VND 40,000,000 shall be imposed if the falsely declared charter capital is from VND 10 billion to less than VND 20 billion.
3. A fine ranging from VND 40,000,000 to VND 60,000,000 shall be imposed if the falsely declared charter capital is from VND 20 billion to less than VND 50 billion.
4. A fine ranging from VND 60,000,000 to VND 80,000,000 shall be imposed if the falsely declared charter capital is from VND 50 billion to less than VND 100 billion.
5. A fine ranging from VND 80,000,000 to VND 100,000,000 shall be imposed if the falsely declared charter capital is VND 100 billion or more.
6. Remedial measures: The violator is compelled to declare the actual charter capital, which equals the actually contributed capital if any of the violations specified in Clauses 1 through 5 of this Article is committed.

Article 48. Violations against regulations on reporting and complying with requests of business registration authorities

1. A fine ranging from VND 10,000,000 to VND 15,000,000 shall be imposed for any of the following violations:
 - a) Failure to submit a report or submit a report on time at the request of a business registration authority;
 - b) Failure to submit an adequate, accurate report at the request of a business registration authority.
2. A fine ranging from VND 15,000,000 to VND 20,000,000 shall be imposed for any of the following violations:
 - a) Carrying on a conditional business line after a suspension has been requested by the business registration authority;
 - b) Failure to change the enterprise's name at the request of the business registration authority where the enterprise's name infringes upon industrial property right.
3. Remedial measures:

The violator is compelled to:

- a) submit a report to the business registration authority if the violation specified in Point a Clause 1 of this Article is committed;
- b) provide adequate, accurate information in the report submitted to the business registration authority if the violation specified in Point b Clause 1 of this Article is committed;
- c) change the enterprise's name or remove the infringing element in the name if the violation specified in Point b Clause 2 of this Article is committed.

Article 49. Violations against regulations on notifying changes in enterprise registration information

1. A warning shall be imposed for notifying changes in the enterprise registration information 01 - 10 days behind schedule.
2. A fine ranging from VND 3,000,000 to VND 5,000,000 shall be imposed for notifying changes in the enterprise registration information 11 - 30 days behind schedule.
3. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for notifying changes in the enterprise registration information 31 - 90 days behind schedule.
4. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for notifying changes in the enterprise registration information 91 days or longer behind schedule.
5. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for failure to notify changes in the enterprise registration information.
6. Remedial measures:

The violator is compelled to:

- a) send a notification to the enterprise registration certificate if any of the violations specified in Clauses 1 to 4 of this Article is committed in cases where the changes are yet to be notified as prescribed;
- b) send a notification to the enterprise registration if the violation specified in Clause 5 of this Article is committed.

Article 50. Other notification-related violations

1. A fine ranging from VND 10,000,000 to VND 15,000,000 shall be imposed for any of the following violations:

a) Failure to notify or notify on time the business registration authority or tax authority of the lease of a sole proprietorship.

In the case of a tax offence, fines therefor shall be imposed according to regulations on penalties for administrative tax offences;

b) Failure to notify or notify on time the business registration authority of the area where the enterprise's head office is located when there is a change to information about the authorized representative of the owner or member that is an organization of a limited liability company;

c) Failure to notify or notify on time the business registration authority of the time and duration of business suspension or time of resumption.

2. Remedial measures:

The violator is compelled to:

a) notify the lease of the sole proprietorship to the business registration authority or tax authority in case of failure to give a notification if the violation specified in Point a Clause 1 of this Article is committed;

b) notify changes to information about the authorized representative of the owner or member that is an organization of a limited liability company to the business registration authority in case of failure to give a notification if the violation in Point b Clause 1 of this Article is committed;

c) notify the time and duration of business suspension or time of resumption to the business registration authority in case of failure to give a notification if the violation in Point c Clause 1 of this Article is committed.

Article 51. Violations against regulations on legal representatives and authorized representatives of enterprises

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Failure to have a legal representative residing in Vietnam;

b) Failure to authorize a person in writing to act as a representative or granting authorization with a written authorization which is expired but is not extended when the only legal representative of the enterprise leaves Vietnam;

c) Authorizing an unqualified person as a representative;

d) Exceeding the maximum limit on authorized persons prescribed by law.

2. Remedial measures:

The violator is compelled to:

- a) appoint a person who is residing in Vietnam as the enterprise's representative if the violation specified in Point a Clause 1 of this Article is committed;
- b) authorizing another person as the representative if the violation specified in Point b Clause 1 of this Article is committed;
- c) appoint a qualified person as the representative if the violation specified in Point c Clause 1 of this Article is committed.

Article 52. Violations against other regulations on organization and management of enterprises

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Appointing a person who does not have the right to enterprise management to hold a managerial position;
- b) Appointing an unqualified person as the Director (General Director).

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

- a) Failure to issue the certificate of capital contribution to a company's member;
- b) Failure to make a member register or register of share-issuing shareholders;
- c) Failure to put up the enterprise's name at its head office, failure to put up the name of branch, representative office or business location at its location;
- d) Failure to retain documents at the head office or another location specified in the company's charter.

3. Remedial measures:

The violator is compelled to:

- a) dismiss the unqualified enterprise manager if the violation specified in Point a Clause 1 of this Article is committed;
- b) dismiss the unqualified Director (General Director) if the violation specified in Point b Clause 1 of this Article is committed;

- c) issue a certificate of capital contribution to the company's member if the violation specified in Point a Clause 2 of this Article is committed;
- d) make a member/shareholder register as prescribed if the violation specified in Point b Clause 2 of this Article is committed;
- dd) put up the enterprise's name at its head office or put up the name of the branch, representative office or business location if the violation specified in Point c Clause 2 of this Article is committed.

Article 53. Violations against regulations related to the Control Board

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for failure to correctly organize a Control Board or organize a Control Board with satisfactory composition.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

a) Failure to establish a the Control Board where the establishment of a Control Board is compulsory;

b) Appoint an unqualified person as a head of the Control Board or Controller.

3. Remedial measures:

The violator is compelled to:

a) reorganize the Control Board in accordance with regulations of law if the violation specified in Clause 1 of this Article is committed;

b) establish a the Control Board in accordance with regulations of law if the violation specified in Point a Clause 2 of this Article is committed;

c) dismiss the unqualified head of the Control Board or unqualified Controller if the violation specified in Point b Clause 2 of this Article is committed.

Article 54. Violations against regulations on establishment and shutdown of branches, representative offices and business locations of enterprises

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Doing business at a location that is not notified to the business registration authority of the area where the enterprise (if the business location is affiliated to the enterprise) or

branch (if the business location is affiliated to the enterprise) where the business takes place.

In the case of a tax offence, fines therefor shall be imposed according to regulations on penalties for administrative tax offences;

- b) Shutting down a branch, representative office or business location without notifying the business registration authority;
- c) Relocating the branch or representative office to another province or central-affiliated city without notifying the business registration authority of the area to which the branch or representative office is relocated.

2. Remedial measures: The violator is compelled to notify the business registration authority if the violation specified in Clause 1 of this Article is committed.

Article 55. Violations against regulations on partnerships

1. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed:

- a) for failure to have least 02 partners that are joint owners of the company; or
- b) in case a general partner is also the owner of a sole proprietorship or a general partner of another partnership (unless it is accepted by the other general partners); or
- c) in case a new general partner or limited partner fails to fully contribute capital as promised within 15 days from the date on which the admission is approved unless a different time limit is decided by the Board of Partners.

2. Remedial measures: The violator is compelled to have sufficient partners if the violation specified in Point a Clause 1 of this Article is committed.

Article 56. Violations against regulations on sole proprietorships

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Contributing capital upon establishment or purchase shares or stakes of a partnership, limited liability company or joint stock company;
- b) Failure to fully record the increase or decrease in capital; all the capital, including loans and leased assets serving the operation of the sole proprietorship in its accounting books;
- c) Failure to register with the business registration authority before the capital is decreased below the registered capital;

d) Establishing multiple sole proprietorships or concurrently owning a household business or hold the position of general partner of a partnership;

dd) Buying the sole proprietorship without registering the change of the sole proprietorship's owner.

2. Remedial measures: The violator is compelled to register the change of the sole proprietorship's owner if the violation specified in Point dd Clause 1 of this Article is committed.

Article 57. Violations against regulations on full division, partial division, consolidation and acquisition of enterprises

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Failure to send or punctually send the full division resolution/decision to all creditors and a notification of the full division to all employees;

b) The divided enterprise's failure to register the change in charter capital, quantity of members/shareholders in proportion to the decrease (if any) in the stakes/shares and quantity of members/shareholders or failure to apply for registration of the new enterprises;

c) Failure to send or punctually send the partial division resolution/decision to all creditors and a notification of the partial division to all employees;

d) Failure to send or punctually send the consolidation contract to all creditors and a notification of the consolidation to all employees

dd) Failure to send or punctually send the acquisition contract to all creditors and a notification of the acquisition to all employees;

e) Failure to send or punctually send a written notification to the business registration authority of the area where the acquired enterprise's head office is located to cease the existence of the acquired enterprise from the completion of the acquisition.

2. Remedial measures:

a) The violator is compelled to send the full division resolution or decision to all creditors and a notification of the full division to all employees in case of failure to send the resolution or decision and notification if the violation specified in Point a Clause 1 of this Article is committed;

b) The divided enterprise is compelled to register the change in charter capital, quantity of members/shareholders in proportion to the decrease (if any) in the stakes/shares and

quantity of members/shareholders or failure to apply for registration of the new enterprises if the violation specified in Point b Clause 1 of this Article is committed;

c) The violator is compelled to send the partial division resolution or decision to the creditors and a notification of the partial division to all employees in case of failure to send the resolution or decision and notification if the violation specified in Point c Clause 1 of this Article is committed;

d) The violator is compelled to send the consolidation contract to the creditors and a notification of the consolidation employees in case of failure to send the consolidation contract and notification if the violation specified in Point d Clause 1 of this Article is committed;

dd) The violator is compelled to send the acquisition contract to the creditors and employees in case of failure to send the acquisition contract and notification if the violation specified in Point dd Clause 1 of this Article is committed;

e) The violator is compelled to send a written notification of shutdown to the business registration authority of the area where the acquired enterprise's head office is located in case of failure to send the notification if the violation specified in Point e Clause 1 of this Article is committed.

Article 58. Violations against regulations on enterprise dissolution

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Failure to initiate dissolution procedures when the operating period specified in the company's charter expires without an extension decision;

b) Failure to initiate dissolution procedures when the company fails to maintain the prescribed adequate number of members for 06 consecutive months without converting into another type of business;

c) Failure to initiate procedures for shutting down a branch, representative office or business location before submitting the application for enterprise dissolution.

2. Remedial measures:

The violator is compelled to:

a) initiate enterprise dissolution procedures if any of the violations specified in Points a and b Clause 1 of this Article is committed;

b) initiate procedures for shutdown of the branch, representative office or business location if the violation specified in Point c Clause 1 of this Article is committed.

Article 59. Violations against regulations on parent company-subsiary company relationships

A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for any of the following violations:

1. Buying shares of or contributing capital to the parent company.
2. Contributing capital to or buying shares of each other to establish cross-ownership.
3. Contributing capital to or buying shares of other enterprises or establishing a new enterprise (for the subsidiary companies of the same parent company with at least 65% state capital).

Article 60. Violations against regulations on social enterprises

1. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

- a) Failure to use at least 51% of the annual post-tax profit for re-investment to achieved registered targets;
- b) Failure to use raised donations for their intended purposes;
- c) Failure to send or punctually send a commitment or notification to the business registration authority of the area where the enterprise's head office is located when making changes to or terminating the commitment to fulfill social/environment objectives;
- d) Failure to adhere to the objectives and fulfill the conditions as specified throughout the course of operation;

2. Remedial measures:

The violator is compelled to:

- a) provide sufficient capital for re-investment in achievement of the registered objectives if the violation specified in Point a Clause 1 of this Article is committed;
- b) return the donations not used for their intended purposes if the violation specified in Point b Clause 1 of this Article;
- c) send the commitment or notification to the business registration authority as prescribed in case of failure to send the commitment or notification if the violation specified in Point c Clause 1 of this Article is committed;

d) fulfill the operating objectives and conditions as specified throughout the course of operation if the violation specified in Point d Clause 1 of this Article is committed.

Article 61. Violations against regulations on information disclosure by state-owned enterprises

1. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

- a) Failure to comply with or sufficiently or punctually comply with regulations on information disclosure as prescribed;
- b) Failure to notify the state ownership representative agency of the fact that there is more than 01 legal representative or failure to disclose information thereon on the web portal or website of the enterprise;
- c) Authorizing a person to disclose information without notifying the state ownership representative agency and the Ministry of Planning and Investment;
- d) Suspending information disclosure without notifying the reasons for such suspension or sending a written request for suspension of information disclosure to the state ownership representative agency.

2. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for any of the following violations:

- a) Failure to build an enterprise's website as prescribed;
- b) Failure to establish regulations on information disclosure as prescribed;
- c) Failure to disclose periodic and ad-hoc information on the enterprise's website, web portal or website of the state ownership representative agency and enterprise information portal as prescribed.

3. Remedial measures:

The violator is compelled to:

- a) disclose information in case of failure to disclose information or revise the disclosed information if the violation specified in Point a Clause 1 of this Article is committed;
- b) report or notify information as prescribed if any of the violations specified in Points b, c and d Clause 1 of this Article is committed;
- c) establish an enterprise's website as prescribed if the violation specified in Point a Clause 2 of this Article is committed;

d) formulate regulations on information disclosure as prescribed if the violation specified in Point b Clause 2 of this Article is committed;

dd) disclose information on the enterprise's website, web portal or website of the state ownership representative agency and enterprise information portal if the violation specified in Point c Clause 3 of this Article is committed.

Article 62. Violations against regulations on household business registration

1. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed:

a) upon any individual or member of a household registering more than one household business; or

b) for establishing a household business despite not having the right to establish household businesses; or

c) for failure to apply for household business registration where the registration is compulsory as prescribed; or

d) for failure to apply for registration of changes to the certificate of household business registration with the district-level business registration authority within 10 days from the occurrence of such changes..

2. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for any of the following violations:

a) Providing untruthful, inaccurate information in an application for household business registration or application for changes to household business registration information.

In the case of a tax offence, fines therefor shall be imposed according to regulations on penalties for administrative tax offences;

b) Carrying on a conditional business line after a suspension has been requested by the district-level business registration authority;

3. Remedial measures:

The violator is compelled to:

a) apply for household business registration as prescribed if the violation specified in Point c Clause 1 of this Article is committed;

b) apply for registration of changes to the certificate of household business registration in case of failure to apply for registration if the violation in Point d Clause 1 of this Article is committed.

Article 63. Violations against regulations on information provision and reporting by household businesses

1. A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed for any of the following violations:

- a) Failure to submit a business report at the request of the district-level business registration authority;
- b) Changing the household business's owner without submitting an application for changes to household business to the district-level business registration authority where the household business is registered;
- c) Suspending or resuming business ahead of schedule without sending a written notification to the district-level business registration authority where the household business is registered;
- d) Changing business location without notifying the district-level business registration authority;
- dd) Shutting down a household business without sending a notification or without returning the original certificate of household business registration to the district-level business registration authority;
- e) Changing a business line without sending a notification the business registration authority of the district where the household business's head office is located;
- g) Carrying out business operations at multiple locations without notifying the business registration authority of the district where the household business is headquartered, tax authority or market surveillance authority.

In the case of a tax offence, fines therefor shall be imposed according to regulations on penalties for administrative tax offences.

2. Remedial measures:

The violator is compelled to:

- a) submit a business report at the request of the district-level business registration authority as requested if the violation specified in Point a Clause 1 of this Article is committed;
- b) notify the district-level business registration authority to the enterprise registration if any of the violations specified in Points b, c, d, dd, e and g Clause 1 of this Article is committed.

Article 64. Violations against regulations on cooperative and cooperative union registration and registration of changes to cooperative and cooperative union registration

1. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for any of the following violations:

a) Failure to register with the competent authority issuing the registration certificate in cases where a cooperative or cooperative union changes any of the following pieces of information: name, head office address, production and business lines, charter capital, legal representative; name, address, representative of a branch or representative office;

b) Failure to punctually register with the competent authority issuing the registration certificate in cases where a cooperative or cooperative union changes any of the following pieces of information: name, head office address, production and business lines, charter capital, legal representative; name, address, representative of a branch or representative office.

2. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for providing untruthful, inaccurate information in an application for the cooperative/cooperative union registration certificate or certificate of changes to cooperative/cooperative union registration information.

3. Remedial measures: The violator is compelled to register changes to the cooperative/cooperative union registration certificate if the violation specified in Point a Clause 1 of this Article is committed.

Article 65. Violations against regulations on operation of cooperatives and cooperative unions

1. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for any of the following violations:

a) Failure to organize an Annual General Meeting of Members of a cooperative or cooperative union within 03 months from the end of the fiscal year;

b) Failure to make a member register after the cooperative/cooperative union registration certificate is issued or making a member register that fails to contain all prescribed contents;

c) Failure to provide information or provide sufficient, timely, accurate information about production and business activities, finance, income distribution and other contents as prescribed;

d) Failure to archive documents of a cooperative or cooperative union as prescribed.

2. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

- a) Operating in the name of a cooperative or cooperative union without a cooperative or cooperative union registration certificate;
- b) Engaging in a business line that is not written on the cooperative or cooperative union registration certificate;
- c) Carrying on the business operation during the suspension period.

In the case of a tax offence, fines therefor shall be imposed according to regulations on penalties for administrative tax offences;

- d) Engaging in a conditional business line without fulfillment of conditions prescribed by law;
- dd) Carrying on the business operation even after the revocation of the cooperative/cooperative union registration certificate.

3. Remedial measures:

The violator is compelled to:

- a) make a member register as prescribed or complete the member register if the violation specified in Point b Clause 1 of this Article is committed;
- b) provide information or provide sufficient, timely, accurate information about production and business activities, finance, income distribution and other contents as prescribed if the violation specified in Point c Clause 1 of this Article is committed;
- c) archive documents of the cooperative or cooperative union as prescribed if the violation specified in Point d Clause 1 of this Article is committed;
- d) apply for cooperative or cooperative union registration if the violation specified in Point a Clause 2 of this Article is committed.

Article 66. Violations against regulations on information provision and reporting by cooperatives and cooperative unions

1. A fine ranging from VND 10,000,000 to VND 15,000,000 shall be imposed for any of the following violations:

- a) Failure to comply with regulations on reporting the operation as prescribed;

b) Failure to send a notification to the competent authority issuing the registration certificate within 15 working days from the date on which the cooperative or cooperative union changes charter capital, quantity of members, member cooperatives, members of the Board of Directors, Control Board or controllers, business location.

2. Remedial measures:

The violator is compelled to:

a) report the cooperative's or cooperative union's operation if the violation specified in Point a Clause 1 of this Article is committed;

b) send a notification to the competent authority if the violation specified in Point b Clause 1 of this Article is committed.

Article 67. Violations against regulations on contribution of capital to cooperatives and cooperative unions

1. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for any of the following violations:

a) Failure to adequately raise capital as registered in accordance with regulations of the charter or fully contributing capital 06 months late from the date on which the cooperative or cooperative union is issued with the registration certificate;

b) Failure to maintain the legal capital where the cooperative engages in a business line that requires legal capital;

c) Failure to issue a certificate of capital contribution to a member of the cooperative or member cooperative;

d) Using sources of capital that are undistributable assets of the cooperative or cooperative union to contribute capital, buy shares or establish an enterprise;

dd) Contributing capital, buying shares or establishing an enterprise using more than 50% of the charter capital of the cooperative or cooperative union according to the latest financial statement before the time of capital contribution, share purchase or enterprise establishment;

e) Failure to notify or punctually notify the registration certificate-issuing authority of the area where the cooperative/cooperative union is headquartered of the capital contribution, share purchase or establishment of the enterprise.

2. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for any of the following violations:

a) Contributing capital, buying shares or establishing an enterprise without decision or approval by the General Meeting of Members;

b) Permitting a member to contribute more than 20% capital of the cooperative or a member cooperative to contribute more than 30% capital of the cooperative union.

3. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for committing fraud in the valuation of assets contributed as capital.

In the case of a tax offence, fines therefor shall be imposed according to regulations on penalties for administrative tax offences.

4. Remedial measures:

The violator is compelled to:

a) supplement the capital as registered in case of failure to adequately raise capital if the violation specified in Point a Clause 1 of this Article is committed;

b) issue a certificate of capital contribution to the member of the cooperative or member cooperative if the violation specified in Point c Clause 1 of this Article is committed;

c) return sources of capital that are undistributable assets of the cooperative or cooperative union if the violation specified in Point d Clause 1 of this Article is committed;

d) adjust the total investment in the form of capital contribution, share purchase or enterprise establishment if the violation specified in Point dd Clause 1 of this Article is committed;

dd) notify the authority issuing the cooperative/cooperative union registration certificate in case of failure to give a notification if the violation specified in Point e Clause 1 of this Article is committed;

e) adjust the capital contribution ratio if the violation specified in Point b Clause 2 of this Article is committed.

Article 68. Violations against regulations on full division, partial division and acquisition of cooperatives and cooperative unions

1. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for any of the following violations:

a) failure to notify creditors, organizations and individuals that have economic relations with the cooperative or cooperative union in writing of the decision on full division or

partial division and settle relevant issues before initiating the procedures for establishment of a new cooperative or cooperative union.

b) failure to notify creditors, organizations and individuals that have economic relations with the cooperative or cooperative union in writing of the consolidation decision and consolidation plan;

c) failure to notify creditors, organizations and individuals that have economic relations with the cooperative or cooperative union in writing of the acquisition decision and acquisition plan.

2. Remedial measures: The violator is compelled to send a written notification to the creditors, organizations and individuals that have economic relations with the cooperative or cooperative union if the violation specified in Clause 1 of this Article is committed.

Article 69. Violations against regulations on operation of branches, representative offices and business locations of cooperatives and cooperative unions

1. A fine ranging from VND 10,000,000 to VND 20,000,000 shall be imposed for any of the following violations:

a) a branch's business line which is inappropriate to that of the cooperative or cooperative union;

b) branch, representative office and business location's failure to bear the name of the cooperative or cooperative union.

2. A fine ranging from VND 20,000,000 to VND 30,000,000 shall be imposed for failure to truthfully, accurately register changes to the branch, representative and business location registration information.

3. Remedial measures: The branch or representative office is compelled to bear the name of the cooperative or cooperative union if the violation specified in Point b Clause 1 of this Article is committed.

Chapter V

ADMINISTRATIVE VIOLATIONS AGAINST REGULATIONS ON PLANNING, PENALTIES, FINES AND REMEDIAL MEASURES

Article 70. Violations against regulations on reporting and providing information about planning

1. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for any of the following violations:

- a) Providing information about planning without employing a correct method as prescribed;
- b) Providing information about planning against regulations;
- c) Failure to update information and database of planning documentation to the online national planning information system and database within 10 days from the date on which the planning is approved.

2. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for any of the following violations:

- a) Failure to report or insufficiently, inaccurately reporting the implementation of the planning;
- b) Failure to provide information about planning as prescribed;
- c) Failure to archive or fully archive planning documentation as prescribed.

3. A fine ranging from VND 100,000,000 to VND 150,000,000 shall be imposed for any of the following violations:

- a) Deliberate provision of false information about planning;
- b) Destroying, forging or falsifying documents relating to planning;
- c) Militating against the contribution of comments about planning activities by organizations and individuals.

4. Remedial measures:

The violator is compelled to:

- a) update information and database of planning documentation to the online national planning information system and database in case of failure to update information and database if the violation specified in Point c Clause 1 of this Article is committed;
- b) provide information if the violation specified in Point b Clause 2 of this Article is committed;
- c) archive or fully archive planning documentation if the violation specified in Point c Clause 2 of this Article is committed;
- d) correct information about planning if the violation specified in Point a Clause 3 of this Article is committed.

Article 71. Violations against formulation and adjustment of planning

1. A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed for failure to adjust planning according to the prescribed procedures.
2. A fine ranging from VND 50,000,000 to VND 100,000,000 shall be imposed for failure to meet the prescribed deadline for formulating planning.
3. A fine ranging from VND 300,000,000 to VND 500,000,000 shall be imposed for adjusting planning ultra vires.

Article 72. Violations against regulations on planning implementation

1. A fine ranging from VND 50,000,000 to VND 70,000,000 shall be imposed for formulating a plan to implement planning inconsistent with contents of the planning.
2. A fine ranging from VND 70,000,000 to VND 100,000,000 shall be imposed for failure to implement or correctly implement the decided or approved planning.
3. Remedial measures: The violator is compelled to formulate an implementation plan according to contents of the planning if the violation specified in Point dd Clause 1 of this Article is committed.

Chapter VI

POWER TO IMPOSE PENALTIES FOR ADMINISTRATIVE VIOLATIONS

Article 73. The power to impose penalties of inspectors of planning and investment authorities

1. Inspectors and persons assigned to carry out specialized inspections in the performance of their duty are entitled to:
 - a) issue warnings;
 - b) impose a maximum fine of VND 1,000,000.
2. Chief Inspectors of the Provincial Departments of Planning and Investment and chiefs of provincial departments are entitled to:
 - a) issue warnings;
 - b) impose a maximum fine of VND 50,000,000 for violations against regulations on enterprise registration; impose a maximum fine of VND 100,000,000 for violations against regulations on bidding, investment and planning;

c) enforce the remedial measures mentioned in this Decree.

3. Chiefs of inspectorates of the Ministry of Planning and Investment are entitled to:

a) issue warnings;

b) impose a maximum fine of VND 70,000,000 for violations against regulations on enterprise registration; impose a maximum fine of VND 200,000,000 for violations against regulations on bidding and investment; impose a maximum fine of VND 350,000,000 for violations against regulations on planning;

c) enforce the remedial measures mentioned in this Decree.

4. Chief Inspector of the Ministry of Planning and Investment is entitled to:

a) issue warnings;

b) impose a maximum fine of VND 100,000,000 for violations against regulations on enterprise registration; impose a maximum fine of VND 300,000,000 for violations against regulations on bidding and investment; impose a maximum fine of VND 500,000,000 for violations against regulations on planning;

c) enforce the remedial measures mentioned in this Decree.

Article 74. The power to impose penalties of People's Committees at all levels

1. Chairmen/Chairwomen of communal People's Committees are entitled to:

a) issue warnings;

b) impose a maximum fine of VND 10,000,000.

2. Chairmen/Chairwomen of district-level People's Committees are entitled to:

a) issue warnings;

b) impose a maximum fine of VND 50,000,000 for violations against regulations on enterprise registration; impose a maximum fine of VND 150,000,000 for violations against regulations on bidding and investment; impose a maximum fine of VND 200,000,000 for violations against regulations on planning;

c) enforce the remedial measures mentioned in this Decree.

3. Chairmen/Chairwomen of provincial People's Committees are entitled to:

a) issue warnings;

b) impose a maximum fine of VND 100,000,000 for violations against regulations on enterprise registration; impose a maximum fine of VND 300,000,000 for violations against regulations on bidding and investment; impose a maximum fine of VND 500,000,000 for violations against regulations on planning;

c) enforce the remedial measures mentioned in this Decree.

Article 75. The power to impose penalties of tax authorities

1. Tax officials in the performance of their duty are entitled to:

a) issue warnings;

b) impose a maximum fine of VND 1,000,000.

2. Tax team leaders are entitled to:

a) issue warnings;

b) impose a maximum fine of VND 5,000,000.

3. Directors of Sub-departments of taxation are entitled to:

a) issue warnings;

b) impose a maximum fine of VND 50,000,000 for violations against regulations on enterprise registration and investment;

c) enforce the remedial measures mentioned in this Decree.

4. Directors of provincial Departments of Taxation are entitled to:

a) issue warnings;

b) impose a maximum fine of VND 100,000,000 for violations against regulations on enterprise registration; impose a maximum fine of VND 140,000,000 for violations against regulations on investment;

c) enforce the remedial measures mentioned in this Decree.

5. The Director General of General Department of Taxation is entitled to:

a) issue warnings;

b) impose a maximum fine of VND 100,000,000 for violations against regulations on enterprise registration; impose a maximum fine of VND 300,000,000 for violations against regulations on investment;

c) enforce the remedial measures mentioned in this Decree.

Article 76. The power to impose penalties of market surveillance authorities

1. Market surveillance officials in the performance of their duty are entitled to:

a) issue warnings;

b) impose a maximum fine of VND 1,000,000.

2. Market surveillance team leaders and Head of Professional Division affiliated to the Market Surveillance Operations Department are entitled to:

a) issue warnings;

b) impose a maximum fine of VND 50,000,000 for violations against regulations on enterprise registration and investment;

c) enforce the remedial measures mentioned in this Decree.

3. Directors of provincial Market Surveillance Departments and Director General of the Market Surveillance Operations Department affiliated to the Vietnam Directorate of Market Surveillance are entitled to:

a) issue warnings;

b) impose a maximum fine of VND 100,000,000 for violations against regulations on enterprise registration and investment;

c) enforce the remedial measures mentioned in this Decree.

4. The Director General of Vietnam Directorate of Market Surveillance is entitled to:

a) issue warnings;

b) impose a maximum fine of VND 100,000,000 for violations against regulations on enterprise registration; impose a maximum fine of VND 300,000,000 for violations against regulations on investment;

c) enforce the remedial measures mentioned in this Decree.

Article 77. Delegation of power to impose penalties

1. Competent persons of planning and investment authorities have the power to impose penalties for the administrative violations specified in this Decree within their power specified in Article 73 of this Decree and within the scope of their functions, tasks, and entitlements.
2. Chairmen/Chairwomen of People's Committees at all levels have the power to impose penalties for the administrative violations specified in this Decree within their power specified in Article 74 of this Decree and within the scope of their functions, tasks and entitlements.
3. Competent persons of tax authorities have the power to impose penalties for the administrative violations specified Clause 2 Article 16; Article 18; Clause 2 Article 22; Article 30; Article 43; Clause 4 Article 46; Point a Clause 2 Article 48; Point a Clause 1 Article 50; Point a Clause 1 Article 54; Article 56; Article 62; Article 64; Point c Clause 1 and Clause 2 Article 65; Article 66; Clause 3 Article 67 and Article 69 of this Decree within their power specified in Article 75 of this Decree and within the scope of their functions, tasks, and entitlements.
4. Competent persons of market surveillance authorities have the power to impose penalties for the administrative violations specified Clause 3 Article 16; Clause 1 Article 17; Clause 3 Article 19; Article 43; Article 44; Clause 4 Article 46; Article 48; Article 49; Article 50; Point c Clause 2 Article 52; Article 54; Points d and dd Clause 1 Article 56; Point d Clause 1 Article 60; Article 62; Article 63; Article 64; Points c and d Clause 1, Clause 2 Article 65; Article 66 and Article 69 of this Decree within their power specified in Article 76 of this Decree and within the scope of their functions, tasks, and entitlements.
5. If multiple persons are entitled to impose a penalty, the penalty shall be imposed by the first person who examines the case.

Article 78. Determination of power to impose penalties

The maximum fines imposed by the persons specified in Articles 73 through 76 of this Decree are imposed upon an administrative violation committed by an organization; the maximum fine such a person may impose upon an individual is half the maximum fine imposed upon an organization.

Article 79. Power to make administrative violation records

1. The persons entitled to impose penalties specified in Articles 73 through 76 of this Decree.
2. Officials of the People's Committees at all levels appointed to inspect and detect administrative violations that arise from the fields specified in this Decree.

3. Officials of planning and investment inspecting authorities appointed to carry out inspection or independent specialized inspections or join inspectorates.
4. Officials of regulatory authorities appointed to carry out inspections of fields under state management with respect to: investment (including public investment, business investment in Vietnam, outward business investment, PPP investment), bidding, enterprise registration and planning.
5. If a case involves multiple violations, competent persons in the performance of their duty shall immediately make a record of the violation treated as an administrative violation that arises from the field or areas under their management.

If the case is beyond the power to impose penalties of the person making the record, transfer the original administrative violation record together with the exhibit or instrumentality (if any) used for committing the administrative violation to a competent person in order to impose penalties as prescribed in Clause 5 Article 58 of the Law on Penalties for Administrative Violations.

If a violation showing any sign of administrative violation does not arise from the field or area under his/her management, the competent person on his/her duty must make a record and immediately transfer it to a competent person.

Chapter VII

IMPLEMENTATION CLAUSE

Article 80. Effect

This Decree comes into force from January 01, 2022 and supersedes the Government's Decree No. 50/2016/ND-CP dated June 01, 2016 on penalties for administrative violations against regulations on planning and investment.

Article 81. Transitional clauses

1. Regulations of this Decree shall apply to the violations which have been committed before the effective date of this Decree but are detected or being considered when this Decree takes effect if this Decree does not provide for legal liability or impose less serious legal liability.
2. If individuals or organizations that incur penalties still complain about the decisions on imposition of penalties for administrative violations against regulations on planning and investment issued or completely implemented before this Decree takes effect, the Government's Decree No. 50/2016/ND-CP shall apply.

Article 82. Responsibility for implementation

Ministers, heads of ministerial agencies, heads of Governmental agencies,
Chairmen/Chairwomen of People's Committees of provinces and central-affiliated cities
are responsible for the implementation of this Decree.

**ON BEHALF OF THE GOVERNMENT
PP. THE PRIME MINISTER
THE DEPUTY PRIME MINISTER**

Le Minh Khai

*This translation is made by **THƯ VIỆN PHÁP LUẬT**, Ho Chi Minh City, Vietnam and
for reference purposes only. Its copyright is owned by **THƯ VIỆN PHÁP LUẬT** and
protected under Clause 2, Article 14 of the Law on Intellectual Property. Your comments
are always welcomed*