

Report's name		Form of submission	Reporting cycle	Main contents of the report	Potential consequences for non-compliance
Report on goods trading activities and activities directly related to goods trading <i>(In Vietnamese: Báo cáo tình hình hoạt động mua bán hàng hóa và các hoạt động liên quan trực tiếp đến mua bán hàng hóa)</i>		Online Reports: input data into the form published on the website of the Department of Industry and Trade (DOIT)	Annual Report	<p>Contents:¹</p> <ul style="list-style-type: none"> ✓ Quantity, revenue, profit of import and distribution activities ✓ Revenue, profit, key partners of related business activities ✓ Retail outlet operations ✓ Tax and financial obligations <p>Submission place: Website of provincial DOIT</p> <p>Deadline: Before 31 January of the year following the reporting year</p> <p>Legal Basis: Article 40 of Decree No. 09/2018/ND-CP</p>	Failure to submit report: fines of VND 10-20 million ² .
Report on implementation of foreign borrowing and	Report on short-term loans	Online Reports: Enter data into the electronic system for management	Monthly reports	<p>Contents:³</p> <ul style="list-style-type: none"> ✓ Loan Details: Amounts disbursed and repaid (principal and interest), each 	Late submission or inaccurate data twice or more in a financial year:

¹ The detailed contents of the report are prescribed in Form No. 13 of Decree No. 09/2018/ND-CP.

² Article 70 of Decree 98/2020/ND-CP.

³ The detailed contents of the report are prescribed in Appendix 05 of Circular No. 12/2022/TT-NHNN.

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repayment not guaranteed by the Government <i>(In Vietnamese: Báo cáo tình hình thực hiện vay, trả nợ nước ngoài không được chính phủ bảo lãnh)</i>	Report on medium- and long-term loans	of foreign loan drawdown and repayment not guaranteed by the Government		drawdown and repayment period ✓ Supporting documents for disbursement and repayment up to the reporting date Submission place: Electronic system for management of foreign loan drawdown and repayment not guaranteed by the Government (https://qlnh-sbv.cic.org.vn/qlnh/) Deadline: No later than the 5th day of the month following the reporting month Legal Basis: Article 41 of Circular No. 12/2022/TT-NHNN	fines of VND 10-20 million ⁴ , and mandatory resubmission of accurate reports ⁵ . Failure to submit or incomplete reports: fines of VND 20-30 million ⁶ , and mandatory resubmission of accurate reports ⁷ . Submission of untruthful reports: fines of VND 60-80 million ⁸ .

⁴ Article 47.1(b), (d) of Decree 88/2019/ND-CP.

⁵ Article 47.7(a) of Decree 88/2019/ND-CP.

⁶ Article 47.2 of Decree 88/2019/ND-CP.

⁷ Article 47.7(a) of Decree 88/2019/ND-CP.

⁸ Article 47.4(a) of Decree 88/2019/ND-CP.