

SCHEDULE 17 EARNINGS & PROFITS TAX — SURCHARGES ADDED, OFFENCES COMPOUNDED, ADDITIONAL TAX IMPOSED AND COSTS AWARDED BY THE BOARD OF REVIEW

2004 - 05

	Property Tax		Salaries Tax		Profits Tax (Corporations)		Profits Tax (Unincorporated Businesses)		Personal Assessment		Total	
	No. of Impositions	Amount	No. of Impositions	Amount	No. of Impositions	Amount	No. of Impositions	Amount	No. of Impositions	Amount	No. of Impositions	Amount
		(\$)		(\$)		(\$)		(\$)		(\$)		(\$)
Surcharge for late payment of tax	13,347	6,136,114	127,939	93,230,958	7,846	75,488,682	5,103	17,715,711	12,834	11,535,885	167,069	204,107,350
Compound Penalties for offences under the Inland Revenue Ordinance												
• section 51(4B)*	—	—	8	9,200	10	109,000	1	3,000	—	—	19	121,200
• section 80(1)	—	—	639	2,059,220	7	208,000	67	4,956,600	—	—	713	7,223,820
• section 80(2)	404	6,345,605	4,372	90,377,899	5,349	482,786,139	1,265	113,057,491	48	57,000	11,438	692,624,134
• section 82(1)	5	122,700	49	16,173,520	25	11,470,200	76	38,886,340	—	—	155	66,652,760
Additional Tax imposed under section 82A of the Inland Revenue Ordinance	84	375,019	768	35,684,486	473	42,080,018	252	34,661,874	9	179,800	1,586	112,981,197
Costs awarded by the Board of Review	—	—	3	12,500	—	—	—	—	—	—	3	12,500
Total	13,840	12,979,438	133,778	237,547,783	13,710	612,142,039	6,764	209,281,016	12,891	11,772,685	180,983	1,083,722,961

* Including penalties imposed by the Court