

SCHEDULE 16 EARNINGS & PROFITS TAX – OFFENCES COMMITTED AND COURT FINES IMPOSED

2007–08

	Inland Revenue Ordinance										Total	
	Failure to submit return and other offences [section 80(1)&(2)(d)]		Failure to comply with Court Order [section 80(2B)]		Wilfully with intent to evade tax or to assist other persons to evade tax [section 82]		Furnishing incorrect return, statement or information [section 80(2)(a),(b)&(c)]		Failure to comply with the requirement of section 51(2) to notify the chargeability [section 80(2)(e)]			
	No. of Convictions	Amount of Fines	No. of Convictions	Amount of Fines	No. of Convictions	Amount of Fines	No. of Convictions	Amount of Fines	No. of Convictions	Amount of Fines	No. of Convictions	Amount of Fines
Profits Tax		(\$)		(\$)		(\$)		(\$)		(\$)		(\$)
• Corporations	7,391	18,396,051	1,560	8,591,900	8	0	0	0	0	0	8,959	26,987,951
• Unincorporated Businesses	409	847,200	60	320,600	14	1,846,000	0	0	2	16,000	485	3,029,800
Salaries Tax												
• Employees	1,172	2,425,151	185	978,701	6	361,800	1	10,000	0	0	1,364	3,775,652
• Employers	815	2,065,800	196	984,100	0	0	0	0	–	–	1,011	3,049,900
Property Tax												
• Individuals	6	13,200	2	17,000	39	2,433,280	0	0	0	0	47	2,463,480
Total	9,793	23,747,402	2,003	10,892,301	67	4,641,080	1	10,000	2	16,000	11,866	39,306,783

Note 1 : Fines do not form part of the revenue collected by the Inland Revenue Department

Note 2 : The number of summonses pending hearing as at 31 March 2008 is 10,999