

# Schedules

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## SCHEDULE 1 EARNINGS & PROFITS TAX — TAX ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2009

	Property Tax	Salaries Tax	Profits Tax (Corporations)	Profits Tax (Unincorporated Businesses)	Personal Assessment	Total
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Tax assessed during the year —						
2006-07 and earlier years	73,366,380	317,717,210	967,909,277	177,966,343	405,986,333	<b>1,942,945,543</b>
2007-08 Final Tax only	85,995,447	210,223,448	(2,445,882,251)	1,195,647,168	1,736,109,709	<b>782,093,521</b>
2008-09 Provisional Payments and Final Tax	717,486,373	38,820,285,446	99,931,991,828	3,764,542,488	1,057,770	<b>143,235,363,905</b>
<b>Total Tax Assessed</b>	<b>876,848,200</b>	<b>39,348,226,104</b>	<b>98,454,018,854</b>	<b>5,138,155,999</b>	<b>2,143,153,812</b>	<b>145,960,402,969</b>
Add: Collectables —						
Tax outstanding as at 31 March 2008 b/f	328,860,909	7,994,166,618	53,529,495,880	2,147,326,911	636,607,911	<b>64,636,458,229</b>
Surcharge, Compound Penalty and Additional Tax imposed and Costs awarded by the Board of Review	10,175,985	232,487,147	682,873,620	190,166,505	8,766,089	<b>1,124,469,346</b>
Interest on Tax Heldover	56,988	11,058,175	246,611,884	4,096,334	696,551	<b>262,519,932</b>
Write-off re-opened	2,618,708	47,610,247	70,316,130	12,014,261	3,379,797	<b>135,939,143</b>
<b>Total of Tax Assessed and Collectables (a)</b>	<b>1,218,560,790</b>	<b>47,633,548,291</b>	<b>152,983,316,368</b>	<b>7,491,760,010</b>	<b>2,792,604,160</b>	<b>212,119,789,619</b>
Collections during the year —						
Net Tax collected	821,880,679	38,763,514,184	98,611,258,017	4,662,432,089	2,142,934,011	<b>145,002,018,980</b>
<i>(After allowing for refunds of tax)</i>	121,863,225	2,346,348,194	4,875,635,466	144,289,234	201,297,723	<b>7,689,433,842</b>
Surcharge, Compound Penalty, Additional Tax and Costs awarded by the Board of Review	10,609,164	231,572,273	542,166,051	190,138,536	7,395,279	<b>981,881,303</b>
Interest on Tax Heldover	56,988	12,785,444	141,009,502	4,487,719	781,208	<b>159,120,861</b>
<b>Total Net Collections (b)</b>	<b>832,546,831</b>	<b>39,007,871,901</b>	<b>99,294,433,570</b>	<b>4,857,058,344</b>	<b>2,151,110,498</b>	<b>146,143,021,144</b>
Balance of Tax, Surcharge, etc. payable (a)-(b)	386,013,959	8,625,676,390	53,688,882,798	2,634,701,666	641,493,662	<b>65,976,768,475</b>
Less: Not collected by virtue of set-off	71,544,820	840,559,700	-	356,468,039	-	<b>1,268,572,559</b>
Written-off as irrecoverable	4,452,878	106,896,075	408,027,737	62,909,493	17,351,624	<b>599,637,807</b>
Tax, Surcharge, etc. outstanding as at 31 March 2009 carried forward	310,016,261	7,678,220,615	53,280,855,061	2,215,324,134	624,142,038	<b>64,108,558,109</b>
Less: Under objection or appeal	6,840,798	1,130,560,834	37,130,739,439	1,122,090,308	236,616,802	<b>39,626,848,181</b>
Listed for write-off but awaiting approval	663,094	343,526	8,024,512	3,574,012	555,209	<b>13,160,353</b>
Assessed but not yet due	191,561,141	4,740,429,000	11,686,757,350	446,218,857	179,934,838	<b>17,244,901,186</b>
<b>Net Tax, Surcharge, etc. in arrears as at 31 March 2009</b>	<b>110,951,228</b>	<b>1,806,887,255</b>	<b>4,455,333,760</b>	<b>643,440,957</b>	<b>207,035,189</b>	<b>7,223,648,389</b>

## SCHEDULE 2 EARNINGS & PROFITS TAX — DEMAND NOTES ISSUED, TAX ASSESSED AND COLLECTIONS

	2005-06		2006-07		2007-08		2008-09	
	No. of Demand Notes	Tax Assessed (\$'000)	No. of Demand Notes	Tax Assessed (\$'000)	No. of Demand Notes	Tax Assessed (\$'000)	No. of Demand Notes	Tax Assessed (\$'000)
Profits Tax —								
Corporations	81,148	71,354,676	88,399	73,509,822	92,014	91,400,615	91,812	98,454,019
Unincorporated Businesses	29,037	4,838,054	30,837	6,372,301	26,121	4,458,033	29,031	5,138,156
Salaries Tax	1,202,439	39,223,355	1,209,414	41,018,013	1,213,934	38,724,744	1,219,526	39,348,226
Property Tax	92,430	1,352,414	92,248	1,317,755	90,587	1,369,413	107,574	876,848
Personal Assessment	154,096	3,186,300	157,354	3,628,883	172,687	3,508,279	164,028	2,143,154
<b>Total</b>	<b>1,559,150</b>	<b>119,954,799</b>	<b>1,578,252</b>	<b>125,846,774</b>	<b>1,595,343</b>	<b>139,461,084</b>	<b>1,611,971</b>	<b>145,960,403</b>

	2005-06 Collections	2006-07 Collections	2007-08 Collections	2008-09 Collections
	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Profits Tax —				
Corporations	65,586,079	65,499,672	86,775,624	99,294,434
Unincorporated Businesses	4,210,430	6,419,372	4,647,082	4,857,058
Salaries Tax	37,493,868	38,585,592	37,479,476	39,007,872
Property Tax	1,267,061	1,247,373	1,240,606	832,547
Personal Assessment	3,193,951	3,565,621	3,586,574	2,151,110
<b>Total</b>	<b>111,751,389</b>	<b>115,317,630</b>	<b>133,729,362</b>	<b>146,143,021</b>

### SCHEDULE 3 CORPORATIONS — PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

Business Sectors	Final Tax Assessed for Year of Assessment					
	2005-06		2006-07		2007-08	
	(\$'000)	(%)	(\$'000)	(%)	(\$'000)	(%)
<b>Distribution —</b>						
Retail	1,547,231	2.4	1,936,670	2.6	<b>2,424,375</b>	<b>2.6</b>
Wholesale, Import and Export	14,285,721	22.6	16,093,388	21.6	<b>17,482,100</b>	<b>18.9</b>
Foreign Corporations carrying on Import and Export	86,293	0.1	74,063	0.1	<b>96,156</b>	<b>0.1</b>
<b>Public Utilities</b>	4,762,618	7.5	4,794,483	6.4	<b>4,822,133</b>	<b>5.2</b>
<b>Property, Investment and Finance</b> (other than Banking)	10,691,680	16.9	14,935,033	20.0	<b>20,285,071</b>	<b>22.0</b>
<b>Banking</b>	14,433,836	22.8	16,161,387	21.6	<b>23,401,224</b>	<b>25.3</b>
<b>Manufacturing —</b>						
Clothing and Textiles	1,046,526	1.7	1,132,547	1.5	<b>975,119</b>	<b>1.1</b>
Food and Beverage Products	343,562	0.5	410,825	0.6	<b>434,009</b>	<b>0.5</b>
Steel and Other Metals	328,222	0.5	419,199	0.6	<b>391,660</b>	<b>0.4</b>
Printing and Publishing	531,315	0.8	565,299	0.8	<b>637,613</b>	<b>0.7</b>
Others	3,709,182	5.9	4,094,451	5.5	<b>4,011,621</b>	<b>4.3</b>
<b>Shipping</b> (including Shipping Agents, Shipbuilding, Docking, Travel Agents, Air Forwarding Agents and Airline Booking Agents)	1,437,219	2.3	1,556,224	2.1	<b>1,531,199</b>	<b>1.7</b>
<b>Hotels, Restaurants and Amusement Centres</b>	1,218,472	1.9	1,462,823	2.0	<b>1,689,152</b>	<b>1.8</b>
<b>Stevedoring, Wharfing and Godowns</b>	1,047,205	1.7	931,482	1.2	<b>1,089,141</b>	<b>1.2</b>
<b>Clubs and Associations</b>	486,787	0.8	602,833	0.8	<b>943,134</b>	<b>1.0</b>
<b>Insurance Companies</b>	700,047	1.1	1,064,950	1.4	<b>1,548,329</b>	<b>1.7</b>
<b>Non-resident Corporations Trading through Agents</b> (including Consignment Tax)	1,164,822	1.8	1,160,299	1.6	<b>1,300,820</b>	<b>1.4</b>
<b>Building Contractors and Engineering Works</b>	964,214	1.5	1,013,873	1.4	<b>986,918</b>	<b>1.1</b>
<b>Aircraft Owners and Operators</b>	44,553	0.1	31,129	0.0	<b>123,003</b>	<b>0.1</b>
<b>Taxis, Hire Cars, Public Light Buses and Motor Boats</b>	126,820	0.2	139,345	0.2	<b>136,974</b>	<b>0.2</b>
<b>Miscellaneous</b>	4,355,391	6.9	5,923,260	8.0	<b>8,060,838</b>	<b>8.7</b>
<b>Total</b>	<b>63,311,716</b>	<b>100.0</b>	<b>74,503,563</b>	<b>100.0</b>	<b>92,370,589</b>	<b>100.0</b>

## SCHEDULE 4 UNINCORPORATED BUSINESSES — PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

Business Sectors	Final Tax Assessed for Year of Assessment					
	2005-06		2006-07		2007-08	
	(\$'000)	(%)	(\$'000)	(%)	(\$'000)	(%)
<b>Property Developers, Property Dealers, Property Agents and Subletting Businesses</b>	150,760	6.0	18,196	0.8	86,728	3.3
<b>Finance and Securities including Brokers, Dealers and Insurance Agents</b>	163,679	6.5	132,064	6.0	194,515	7.4
<b>Builders, Decorators and Civil Engineering Works</b>	25,265	1.0	21,999	1.0	16,028	0.6
<b>Distribution —</b>						
Import and Export	99,273	3.9	85,485	3.9	73,234	2.8
Wholesale	42,655	1.7	44,312	2.0	49,248	1.9
Retail	151,589	6.0	142,673	6.4	149,671	5.7
<b>Manufacturing —</b>						
Agricultural Trades and Food & Beverage Products Manufacturers	1,810	0.1	2,822	0.1	3,200	0.1
Cloth and Clothing	24,491	1.0	22,730	1.0	17,365	0.7
Chemical Products and Mechanical Engineering	46,637	1.8	35,483	1.6	22,760	0.9
Printing and Publishing	16,292	0.6	13,646	0.6	7,306	0.3
Others	36,798	1.5	26,312	1.2	23,494	0.9
<b>Hotels, Restaurants and Amusement Centres</b>	35,344	1.4	21,821	1.0	21,211	0.8
<b>Transport</b> (including Wharfing and Godowns)	37,406	1.5	27,799	1.3	25,681	1.0
<b>Professions —</b>						
Accountants	316,992	12.5	300,871	13.6	362,205	13.8
Architects, Engineers, Surveyors, etc.	9,606	0.4	6,995	0.3	5,899	0.2
Doctors and Dentists	650,719	25.7	564,277	25.5	674,258	25.6
Solicitors and Barristers	602,259	23.8	631,493	28.6	784,392	29.8
Other Professions	106,638	4.2	100,545	4.5	100,238	3.8
<b>Miscellaneous</b>	9,862	0.4	13,039	0.6	11,273	0.4
<b>Non-resident Businesses</b> (Note)	55	0.0	273	0.0	196	0.0
<b>Total</b>	<b>2,528,130</b>	<b>100.0</b>	<b>2,212,835</b>	<b>100.0</b>	<b>2,628,902</b>	<b>100.0</b>

## SCHEDULE 5 ANALYSIS OF SALARIES TAX ASSESSMENTS FOR THE YEAR OF ASSESSMENT 2007-08 BY INCOME GROUP

Annual Income	No. of Taxpayers	Percentage of Taxpayers	No. of Elections for Joint Assessment	Total Income (After Deductions other than Self Education Expenses and Concessionary Deductions)	Total Allowances (See analysis Per Schedule 6)	Self Education Expenses	Concessionary Deductions				Total Net Chargeable Income	Final Tax	Percentage of Total Final Tax	Average Tax per Taxpayer
							Total Donations to Charities	Home Loan Interest	Elderly Residential Care Expenses	Contributions to Recognized Retirement Scheme				
(\$)		(%)		(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(%)	(\$)
100,001 — 110,000	42,361	2.99	0	4,477,826	4,236,100	1,464	2,883	524	0	48,576	188,279	923	0.01	22
110,001 — 120,000	56,795	4.01	0	6,551,837	5,681,015	15,272	13,631	6,465	85	136,264	699,105	3,473	0.01	61
120,001 — 130,000	52,260	3.69	0	6,530,665	5,232,015	33,232	20,991	19,766	94	146,280	1,078,287	5,376	0.01	103
130,001 — 140,000	50,220	3.55	0	6,775,247	5,096,435	47,050	24,663	35,272	321	153,993	1,417,513	7,373	0.02	147
140,001 — 150,000	49,986	3.53	0	7,241,301	5,134,420	64,283	30,968	55,586	464	176,523	1,779,057	11,897	0.03	238
150,001 — 180,000	138,354	9.77	0	22,877,345	15,041,480	251,655	113,456	274,302	3,077	601,684	6,591,691	62,854	0.16	454
180,001 — 210,000	120,549	8.52	1,682	23,470,826	14,422,700	260,623	135,138	362,483	4,648	643,814	7,641,420	99,580	0.26	826
210,001 — 240,000	121,023	8.55	7,094	27,278,521	16,562,777	255,474	174,543	476,286	10,206	708,476	9,090,759	149,222	0.39	1,233
240,001 — 270,000	103,000	7.28	8,594	26,241,987	15,504,849	231,201	185,103	493,704	11,076	648,090	9,167,964	175,770	0.46	1,707
270,001 — 300,000	89,140	6.30	9,613	25,322,134	14,645,834	201,845	189,999	498,326	12,696	577,171	9,196,263	197,693	0.52	2,218
300,001 — 400,000	213,354	15.08	29,491	73,837,548	39,369,221	499,409	577,282	1,698,473	48,298	1,513,647	30,131,218	808,988	2.12	3,792
400,001 — 500,000	120,202	8.49	15,147	53,576,355	24,079,863	319,630	469,667	1,486,446	40,742	883,982	26,296,025	1,107,209	2.90	9,211
500,001 — 600,000	70,936	5.01	7,064	38,745,338	14,532,571	190,316	378,858	1,010,074	31,919	553,832	22,047,768	1,418,193	3.72	19,993
600,001 — 700,000	41,178	2.91	3,529	26,590,301	8,484,264	114,692	252,505	661,333	19,678	293,327	16,764,502	1,416,270	3.72	34,394
700,001 — 800,000	30,288	2.14	2,116	22,503,893	6,238,158	80,690	218,871	503,206	16,349	231,146	15,215,473	1,515,189	3.98	50,026
800,001 — 900,000	19,974	1.41	1,339	16,929,115	4,115,395	52,424	147,777	358,929	8,608	137,540	12,108,442	1,350,029	3.54	67,589
900,001 — 1,000,000	15,133	1.07	934	14,306,710	3,142,688	31,190	129,084	279,001	7,541	97,969	10,619,237	1,268,368	3.33	83,815
1,000,001 — 1,500,000	40,433	2.86	2,284	48,538,029	8,291,311	78,330	412,389	765,633	17,663	259,447	38,713,256	5,147,341	13.51	127,305
1,500,001 — 2,000,000	15,329	1.08	841	26,246,284	3,079,498	23,258	203,109	311,583	4,870	98,784	22,525,182	3,285,530	8.62	214,334
2,000,001 — 3,000,000	11,489	0.81	546	27,680,006	2,229,185	13,292	182,083	200,575	3,173	75,320	24,976,378	3,827,983	10.04	333,187
3,000,001 — 5,000,000	7,205	0.51	232	27,224,952	1,064,675	5,535	176,688	106,913	1,030	45,308	25,824,803	4,045,549	10.61	561,492
5,000,001 — 7,500,000	2,893	0.20	32	17,450,206	186,905	1,639	86,621	38,612	202	17,223	17,119,004	2,691,460	7.06	930,335
7,500,001 — 10,000,000	1,298	0.09	2	11,090,701	7,270	566	59,672	19,059	149	7,422	10,996,563	1,728,119	4.53	1,331,371
10,000,001 & over	2,108	0.15	2	49,510,310	0	645	337,188	23,830	120	12,123	49,136,404	7,792,170	20.45	3,696,475
<b>Total</b>	<b>1,415,508</b>	<b>100.00</b>	<b>90,542</b>	<b>610,997,437</b>	<b>216,378,629</b>	<b>2,773,715</b>	<b>4,523,169</b>	<b>9,686,381</b>	<b>243,009</b>	<b>8,067,941</b>	<b>369,324,593</b>	<b>38,116,559</b>	<b>100.00</b>	<b>26,928</b>

**SCHEDULE 6 ANALYSIS OF ALLOWANCES FOR THE YEAR OF ASSESSMENT 2007-08 BY INCOME GROUP**

Annual Income	Basic Allowance	Married Person's Allowance	Child Allowance	Dependent Brother/Sister Allowance	Single Parent Allowance	Dependent Parent Allowance	Additional Dependent Parent Allowance	Dependent Grandparent Allowance	Additional Dependent Grandparent Allowance	Disabled Spouse Allowance	Disabled Parent Allowance	Disabled Grandparent Allowance	Disabled Child Allowance	Disabled Brother/Sister Allowance	Total Allowances
(\$)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
100,001 — 110,000	4,236,100	0	0	0	0	0	0	0	0	0	0	0	0	0	4,236,100
110,001 — 120,000	5,679,500	0	0	0	0	1,515	0	0	0	0	0	0	0	0	5,681,015
120,001 — 130,000	5,226,000	0	0	0	0	6,015	0	0	0	0	0	0	0	0	5,232,015
130,001 — 140,000	5,022,000	0	50	13,230	0	44,085	14,940	2,130	0	0	0	0	0	0	5,096,435
140,001 — 150,000	4,998,600	0	25	22,800	0	81,165	28,140	3,690	0	0	0	0	0	0	5,134,420
150,001 — 180,000	13,835,400	0	242,465	91,230	0	552,855	285,495	26,460	7,275	0	300	0	0	0	15,041,480
180,001 — 210,000	11,663,900	782,000	354,900	102,600	40	915,330	527,910	45,600	16,020	0	8,820	1,500	0	4,080	14,422,700
210,001 — 240,000	10,396,900	3,410,800	689,852	90,210	925	1,161,000	677,880	55,410	17,640	0	45,540	3,900	1,860	10,860	16,562,777
240,001 — 270,000	8,360,600	3,878,800	1,026,905	80,220	38,194	1,232,085	711,885	59,175	19,365	300	74,100	6,720	2,940	13,560	15,504,849
270,001 — 300,000	6,743,700	4,340,600	1,341,756	66,390	89,283	1,223,325	651,915	57,225	19,380	3,120	81,180	6,060	4,920	16,980	14,645,834
300,001 — 400,000	14,771,600	13,127,600	5,312,201	129,690	286,310	3,477,630	1,690,875	135,030	42,525	13,260	270,720	21,060	32,820	57,900	39,369,221
400,001 — 500,000	8,223,400	7,593,600	3,756,638	75,870	181,095	2,575,380	1,182,660	99,585	29,895	11,760	242,940	19,620	36,000	51,420	24,079,863
500,001 — 600,000	4,879,100	4,429,000	2,425,601	43,950	112,250	1,627,650	701,445	54,765	16,650	5,580	162,780	11,880	25,500	36,420	14,532,571
600,001 — 700,000	2,812,700	2,610,200	1,469,194	25,590	62,590	941,760	381,975	31,935	9,300	3,600	95,100	6,720	14,520	19,080	8,484,264
700,001 — 800,000	2,068,200	1,921,200	1,124,998	15,990	42,410	676,605	259,485	22,905	5,625	2,100	67,260	5,100	11,640	14,640	6,238,158
800,001 — 900,000	1,316,000	1,362,800	747,095	9,690	30,100	422,010	155,310	13,050	3,420	1,560	36,840	2,640	6,360	8,520	4,115,395
900,001 — 1,000,000	990,300	1,046,000	609,378	6,540	21,600	309,075	105,075	9,030	2,610	840	29,280	2,340	4,560	6,060	3,142,688
1,000,001 — 1,500,000	2,518,900	3,048,800	1,601,511	14,610	51,730	708,210	230,610	18,570	4,110	2,160	61,380	3,720	13,800	13,200	8,291,311
1,500,001 — 2,000,000	890,400	1,285,000	603,123	3,990	17,850	190,785	57,525	6,045	1,440	360	14,280	1,140	3,900	3,660	3,079,498
2,000,001 — 3,000,000	578,200	1,024,600	458,190	2,640	13,800	103,080	32,145	3,345	645	360	7,380	540	2,040	2,220	2,229,185
3,000,001 — 5,000,000	77,700	649,000	273,100	690	7,200	37,455	12,660	1,620	270	120	2,280	240	1,560	780	1,064,675
5,000,001 — 7,500,000	2,500	111,000	66,200	90	500	4,380	1,245	150	60	0	360	60	300	60	186,905
7,500,001 — 10,000,000	300	2,800	3,250	0	200	450	180	30	0	0	60	0	0	0	7,270
10,000,001 & over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>115,292,000</b>	<b>50,623,800</b>	<b>22,106,432</b>	<b>796,020</b>	<b>956,077</b>	<b>16,291,845</b>	<b>7,709,355</b>	<b>645,750</b>	<b>196,230</b>	<b>45,120</b>	<b>1,200,600</b>	<b>93,240</b>	<b>162,720</b>	<b>259,440</b>	<b>216,378,629</b>

**SCHEDULE 7 PROPERTY STATISTICS (as at 31 MARCH 2009)**

Classification of Properties	No. of Properties	%
(i) Solely owned by individuals (with rental income, if any, reported in Composite Tax Returns)	767,920	34.06
(ii) Jointly owned, owned by tenants-in-common, and solely owned other than by individuals —		
Letting	108,131	
Other usage or vacant	560,373	29.65
(iii) Owned by corporations and exempted from property tax under the Inland Revenue Ordinance	404,274	17.93
(iv) Home Ownership Scheme or Private Sector Participation Scheme [excluding those reported under items (i) or (ii)]	287,495	12.75
(v) New Ownership — awaiting classification	126,429	5.61
<b>Total</b>	<b>2,254,622</b>	<b>100.00</b>

Classification of Ownership	No. of Properties	%
Properties owned by : 1 owner	1,365,714	60.57
2 owners	831,462	36.88
3 owners	38,500	1.71
4 owners	9,548	0.42
5 owners	3,919	0.17
6 - 10 owners	4,534	0.20
11 - 20 owners	796	0.04
Over 20 owners	149	0.01
<b>Total</b>	<b>2,254,622</b>	<b>100.00</b>

## SCHEDULE 8 BUSINESS REGISTRATION STATISTICS

Fiscal Year	2005-06	2006-07	2007-08	2008-09
New registrations	113,497	117,719	130,972	<b>143,737</b>
Re-opened registrations	5,065	6,883	8,515	<b>10,144</b>
Cancelled registrations	77,725	93,472	85,019	<b>90,352</b>
Current registrations as at 31 March	735,169	766,299	820,767	<b>884,296</b>
Certificates issued (fee payable cases)	796,126	805,915	856,489	<b>951,345</b>
Businesses exempted from payment of fees	17,520	18,977	18,120	<b>13,737</b>
Extracts of information issued	251,915	267,255	290,532	<b>294,368</b>
	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Fees and penalties collected (excluding levy)	1,478,755	1,497,902	1,565,848	<b>154,448</b>
Court fines	7,118	6,344	7,036	<b>7,831</b>
Fees and penalties in arrears as at 31 March (excluding levy)	58,068	58,168	72,590	<b>19,762</b>

## SCHEDULE 9 STAMP DUTY COLLECTIONS

Fiscal Year	2005-06	2006-07	2007-08	2008-09
	(\$m)	(\$m)	(\$m)	(\$m)
Duties on —				
• Assignments and Chargeable Agreements	9,465.5	9,700.1	15,701.6	<b>10,009.2</b>
• Contract notes	8,129.4	15,027.1	35,447.0	<b>21,701.9</b>
• Leases	241.3	289.3	328.0	<b>366.9</b>
• Transfer deeds	4.6	8.7	10.9	<b>1.7</b>
• Other documents	10.9	13.8	40.2	<b>48.3</b>
Penalties	14.9	37.2	21.3	<b>33.7</b>
Additional duties for delays in payment	0.6	0.4	0.1	<b>0.4</b>
<b>Total duty collections</b>	<b>17,867.2</b>	<b>25,076.6</b>	<b>51,549.1</b>	<b>32,162.1</b>

## SCHEDULE 10 STAMP OFFICE ACTIVITIES AND COLLECTIONS

Fiscal Year	2005-06	2006-07	2007-08	2008-09
<b>Average number of callers per day</b>	1,862	1,907	2,204	<b>1,758</b>
<b>Number of documents stamped during the year</b>	1,330,737	1,560,524	1,957,358	<b>1,515,385</b>
	(\$m)	(\$m)	(\$m)	(\$m)
<b>Contract note duty</b>				
• Collected by Stamp Office	847.7	1,366.0	2,673.2	<b>2,876.4</b>
• Collected through Stock Exchange of Hong Kong Limited	7,281.7	13,661.1	32,773.8	<b>18,825.5</b>
<b>Total</b>	<b>8,129.4</b>	<b>15,027.1</b>	<b>35,447.0</b>	<b>21,701.9</b>

## SCHEDULE 11 ESTATE DUTY — DUTY ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2009

	Assessments issued before 1 April 2008	Assessments issued in 2008-09						Additional Assessment	Total
		Original Assessments							
		Estates valued under \$2m	Estates valued \$2m to \$4m	Estates valued \$4m to \$10m	Estates valued \$10m to \$20m	Estates valued over \$20m			
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	
Outstanding charges brought forward from 2007-08	343,417	-	-	-	-	-	-	<b>343,417</b>	
Less: Amount discharged	5,349	-	-	-	-	-	-	<b>5,349</b>	
Net outstanding charges brought forward from 2007-08	338,068	-	-	-	-	-	-	<b>338,068</b>	
Net duty assessed	0	187	0	7,469	39,309	368,912	2,286	<b>418,163</b>	
Penalties charged	0	78	0	701	1,269	5,405	85	<b>7,538</b>	
Interest charged	6,193	469	0	2,946	11,280	55,586	1,508	<b>77,982</b>	
Total amount payable	344,261	734	0	11,116	51,858	429,903	3,879	<b>841,751</b>	
Less: Amount paid on account before 1 April 2008	0	421	0	6,133	34,607	402,826	991	<b>444,978</b>	
Net duty, penalties and interest payable in 2008-09	344,261	313	0	4,983	17,251	27,077	2,888	<b>396,773</b>	
Less: Outstanding charges carried forward to 2009-10	205,741	0	0	3,468	9,908	16,396	2,211	<b>237,724</b>	
Net duty, penalties and interest paid in 2008-09	138,520	313	0	1,515	7,343	10,681	677	<b>159,049</b>	
Add: Duty and interest paid on account in respect of assessments to be issued in subsequent years	0	0	0	1,015	4,908	11,001	0	<b>16,924</b>	
<b>Total collections in 2008-09</b>	<b>138,520</b>	<b>313</b>	<b>0</b>	<b>2,530</b>	<b>12,251</b>	<b>21,682</b>	<b>677</b>	<b>175,973</b>	

## SCHEDULE 12 ESTATE DUTY STATISTICS

Fiscal Year	2005-06	2006-07	2007-08	2008-09
<b>Assessment</b>	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Duty assessed	1,061,480	1,634,408	908,803	<b>418,163</b>
Penalties and interest	115,458	140,636	204,826	<b>79,327</b>
<b>Total</b>	<b>1,176,938</b>	<b>1,775,044</b>	<b>1,113,629</b>	<b>497,490</b>
<b>Collection</b>	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Payment before assessment	1,497,399	549,800	129,709	<b>16,924</b>
Payment after assessment	178,344	227,871	223,644	<b>159,049</b>
<b>Total</b>	<b>1,675,743</b>	<b>777,671</b>	<b>353,353</b>	<b>175,973</b>
<b>Arrears</b>	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Arrears as at 31 March	274,402	288,928	343,417	<b>237,724</b>

## SCHEDULE 13 RACING ATTENDANCE, BETS AND BETTING DUTY COLLECTED

Fiscal Year	2006-07				2007-08		2008-09	
	Day Meeting		Night Meeting		Day Meeting	Night Meeting	Day Meeting	Night Meeting
	Apr-Aug	Sep-Mar	Apr-Aug	Sep-Mar				
<b>Racing Attendances</b>								
Number of race meetings	16	28	11	22	48	31	46	31
Attendances —								
Public	235,559	523,003	101,064	202,032	859,908	308,777	782,889	318,498
Members' Stand	12,383	16,346	3,959	7,957	26,972	11,311	20,845	10,769
Infield Enclosure	0	0	0	0	0	0	0	0
<b>Total</b>	<b>247,942</b>	<b>539,349</b>	<b>105,023</b>	<b>209,989</b>	<b>886,880</b>	<b>320,088</b>	<b>803,734</b>	<b>329,267</b>
Average per meeting	15,496	19,262	9,548	9,545	18,477	10,325	17,472	10,622
<b>Pari-mutuel bets</b>	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Win, Place, Double, Quinella, Quinella Place:	cashbet		2,479,188					
	accountbet		3,494,321					
overseas #			106,552					
Six-up:	cashbet		33,672					
	accountbet		36,411					
Treble:	cashbet		14,836					
	accountbet		22,775					
Tierce:	cashbet		157,661					
	accountbet		314,919					
Trio:	cashbet		134,851					
	accountbet		218,397					
Double Trio:	cashbet		36,380					
	accountbet		44,605					
Triple Trio:	cashbet		57,684					
	accountbet		56,713					
<b>Total Bets/Net Stake Receipt ^</b>	<b>13,110,942</b>	<b>4,264,206</b>	<b>7,208,965</b>	<b>2,687,224</b>	<b>7,608,734</b>	<b>3,871,371</b>	<b>7,285,924</b>	<b>3,907,890</b>
<b>Top-up amount*</b>	<b>1,731,060</b>	<b>3,081,855</b>	<b>948,995</b>	<b>1,941,519</b>	<b>5,498,628</b>	<b>2,797,212</b>	<b>5,265,509</b>	<b>2,823,639</b>
<b>Duty collected from Horse Racing</b>	<b>4,812,915</b>		<b>2,890,514</b>		<b>119,082</b>	<b>8,414,922</b>	<b>8,089,148**</b>	
<b>Lotteries</b>				(\$'000)		(\$'000)		(\$'000)
Lottery ticket sales				6,189,653		6,744,197		6,341,294
<b>Duty collected from Lotteries</b>				<b>1,547,413</b>		<b>1,686,049</b>		<b>1,585,324</b>
<b>Football Betting</b>				(\$'000)		(\$'000)		(\$'000)
Net stake receipts				5,593,033		5,894,903		5,891,634**
<b>Duty collected from Football Betting</b>				<b>2,796,517</b>		<b>2,947,452</b>		<b>2,945,817**</b>
<b>Total duty collected</b>				<b>(\$'000)</b>		<b>(\$'000)</b>		<b>(\$'000)</b>
<b>Total duty collected</b>				<b>12,047,359</b>		<b>13,048,423</b>		<b>12,620,289</b>
Duty collected on —							2008-09	
Horse Racing:							(\$'000/Rate)	(\$'000)
Lotteries:							(6,341,294 @ 25%)	1,585,324
Football Betting:							(5,891,634 @ 50%)	**2,945,817
<b>Total duty collected</b>								<b>12,620,289</b>

Note: # Duty on overseas bets from Macau was charged with effect from 30 January 2005.  
\* The HKJC paid the top-up amount in September 2007 for the racing year of 2006-07.

^ Duty on horse racing was charged on net stake receipts with effect from September 2006.  
\*\* Provisional payment.

## SCHEDULE 14 HOTEL ACCOMMODATION TAX

Fiscal Year	2005-06	2006-07	2007-08	2008-09*
<b>Hotels</b>				
Room occupancy (No. of room-days)	11,960,469	12,932,326	14,314,885	<b>7,532,809</b>
Room occupancy rate (%)	83.6	85.5	84.3	<b>82.9</b>
Average room charge (\$)	844	961	1,007	<b>1,036</b>
Tax assessed (\$m)	303.8	378.4	436.8	<b>241.9</b>
<b>Guesthouses</b>				
Room occupancy (No. of room-days)	683,472	824,857	820,537	<b>397,844</b>
Room occupancy rate (%)	112.8	135.3	109.8	<b>107.6</b>
Average room charge (\$)	242	224	280	<b>285</b>
Tax assessed (\$m)	5.1	6.1	7.2	<b>3.5</b>
	(\$m)	(\$m)	(\$m)	(\$m)
<b>Total tax assessed</b>	308.9	384.5	444.0	<b>245.4</b>
<b>Total tax collected</b>	310.0	384.2	450.4	<b>222.9</b>

\* Up to 30 June 2008

## SCHEDULE 15 TAX RESERVE CERTIFICATES

Fiscal Year	Sales		Redemption		
	Number of Certificates	Value	Number of Certificates	Value	Interest
<b>2005-06</b>		(\$'000)		(\$'000)	(\$'000)
Normal (to save for tax)					
• Paper certificate	16	708	131	1,318	111
• Save-As-You-Earn Scheme	52,246	95,394	52,229	98,584	347
• Electronic Tax Reserve Certificates Scheme	35,674	191,146	35,699	197,444	513
Objections/Appeals	1,377	3,769,313	855	2,387,118	27,393
<b>Total</b>	<b>89,313</b>	<b>4,056,561</b>	<b>88,914</b>	<b>2,684,464</b>	<b>28,364</b>
<b>2006-07</b>		(\$'000)		(\$'000)	(\$'000)
Normal (to save for tax)					
• Paper certificate	19	1,069	167	1,881	133
• Save-As-You-Earn Scheme	51,703	92,630	51,341	92,001	993
• Electronic Tax Reserve Certificates Scheme	36,464	229,163	35,218	219,960	1,903
Objections/Appeals	1,470	3,598,353	1,001	1,625,215	25,498
<b>Total</b>	<b>89,656</b>	<b>3,921,215</b>	<b>87,727</b>	<b>1,939,057</b>	<b>28,527</b>
<b>2007-08</b>		(\$'000)		(\$'000)	(\$'000)
Normal (to save for tax)					
• Paper certificate	7	389	46	725	70
• Save-As-You-Earn Scheme	50,727	88,558	36,629	72,483	909
• Electronic Tax Reserve Certificates Scheme	36,115	215,840	29,992	207,864	2,041
Objections/Appeals	1,503	3,143,224	1,179	2,160,054	70,581
<b>Total</b>	<b>88,352</b>	<b>3,448,011</b>	<b>67,846</b>	<b>2,441,126</b>	<b>73,601</b>
<b>2008-09</b>		(\$'000)		(\$'000)	(\$'000)
Normal (to save for tax)					
• Paper certificate	5	101	14	541	100
• Save-As-You-Earn Scheme	48,158	80,421	35,348	66,135	769
• Electronic Tax Reserve Certificates Scheme	35,752	200,659	29,858	180,137	1,375
Objections/Appeals	1,371	2,597,533	1,328	2,756,227	54,970
<b>Total</b>	<b>85,286</b>	<b>2,878,714</b>	<b>66,548</b>	<b>3,003,040</b>	<b>57,214</b>

**SCHEDULE 16 EARNINGS AND PROFITS TAX — OFFENCES COMMITTED AND COURT FINES IMPOSED**

**2008-09**

	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
<b>Profits Tax</b>		(\$)		(\$)		(\$)		(\$)		(\$)		(\$)
• Corporations	6,508	14,295,600	1,512	7,337,200	0	0	0	0	0	0	8,020	21,632,800
• Unincorporated Businesses	310	601,000	43	195,800	0	0	0	0	0	0	353	796,800
<b>Salaries Tax</b>												
• Employees	1,338	2,713,300	114	587,900	8	0	2	54,650	0	0	1,462	3,355,850
• Employers	533	1,232,200	128	676,100	0	0	0	0	-	-	661	1,908,300
<b>Property Tax</b>												
• Individuals	19	35,200	0	0	0	0	0	0	0	0	19	35,200
<b>Total</b>	<b>8,708</b>	<b>18,877,300</b>	<b>1,797</b>	<b>8,797,000</b>	<b>8</b>	<b>0</b>	<b>2</b>	<b>54,650</b>	<b>0</b>	<b>0</b>	<b>10,515</b>	<b>27,728,950</b>

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 2009 is 13,699

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

2008-09

	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	12,657	5,888,532	137,564	102,357,983	9,643	150,273,644	5,268	13,941,752	12,091	7,668,312	<b>177,223</b>	<b>280,130,223</b>
Compound Penalties for offences under the Inland Revenue Ordinance												
• section 51(4B)*	0	0	1	(1,900)	4	10,000	0	0	0	0	<b>5</b>	<b>8,100</b>
• section 80(1)	1	18,000	714	2,636,990	35	1,872,000	85	5,350,000	2	40,000	<b>837</b>	<b>9,916,990</b>
• section 80(2)	526	3,716,553	6,366	103,447,734	7,541	374,896,084	1,467	121,854,479	56	989,537	<b>15,956</b>	<b>604,904,387</b>
• section 82(1)	6	374,000	23	20,585,500	28	22,846,400	31	39,038,030	2	51,000	<b>90</b>	<b>82,894,930</b>
• section 82(2)	0	0	0	0	0	0	0	0	0	0	<b>0</b>	<b>0</b>
Additional Tax imposed under section 82A of the Inland Revenue Ordinance	66	178,900	219	3,455,840	556	132,955,492	158	9,982,244	10	17,240	<b>1,009</b>	<b>146,589,716</b>
Costs awarded by the Board of Review	0	0	1	5,000	4	20,000	0	0	0	0	<b>5</b>	<b>25,000</b>
<b>Total</b>	<b>13,256</b>	<b>10,175,985</b>	<b>144,888</b>	<b>232,487,147</b>	<b>17,811</b>	<b>682,873,620</b>	<b>7,009</b>	<b>190,166,505</b>	<b>12,161</b>	<b>8,766,089</b>	<b>195,125</b>	<b>1,124,469,346</b>

\* Including penalties imposed by the Court