

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	177,223	280,130,223
Compound Penalties for offences under the Inland Revenue Ordinance												
• section 51(4B)*	0	0	1	(1,900)	4	10,000	0	0	0	0	5	8,100
• section 80(1)	1	18,000	714	2,636,990	35	1,872,000	85	5,350,000	2	40,000	837	9,916,990
• 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	15,956	604,904,387
• section 82(1)	6	374,000	23	20,585,500	28	22,846,400	31	39,038,030	2	51,000	90	82,894,930
• section 82(2)	0	0	0	0	0	0	0	0	0	0	0	0
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	1,009	146,589,716
Costs awarded by the Board of Review	0	0	1	5,000	4	20,000	0	0	0	0	5	25,000
Total	13,256	10,175,985	144,888	232,487,147	17,811	682,873,620	7,009	190,166,505	12,161	8,766,089	195,125	1,124,469,346

* Including penalties imposed by the Court