

## Schedule 13 Earnings and Profits Tax - Offences Committed and Court Fines Imposed

2011-12

	Inland Revenue Ordinance										Total	
	Failure to submit return, etc. 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	7,826	18,963,450	914	4,593,700	0	0	0	0	0	0	8,740	23,557,150
• Unincorporated Businesses	493	1,070,100	25	91,700	0	0	0	0	0	0	518	1,161,800
<b>Salaries Tax</b>												
• Employees	2,016	4,418,500	267	1,271,200	0	0	0	0	0	0	2,283	5,689,700
• Employers	130	315,750	104	449,800	0	0	0	0	0	0	234	765,550
<b>Property Tax</b>												
• Individuals	16	40,000	3	15,000	0	0	0	0	0	0	19	55,000
<b>Total</b>	<b>10,481</b>	<b>24,807,800</b>	<b>1,313</b>	<b>6,421,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,794</b>	<b>31,229,200</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 2012 is 14,767