

Schedule 14 Earnings and Profits Tax - Surcharges Added, Offences Compounded, Additional Tax Imposed and Costs Awarded by the Board of Review

2011-12

	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	17,879	12,087,051	163,753	142,988,813	10,705	111,024,036	5,595	18,523,092	13,533	7,552,963	211,465	292,175,955
Compound Penalties for offences under the Inland Revenue Ordinance												
• section 51(4B)*	0	0	0	0	15	34,000	1	600	0	0	16	34,600
• section 80(1)	5	83,000	506	2,830,130	141	8,083,000	79	5,005,000	0	0	731	16,001,130
• section 80(2)	670	4,180,132	6,927	72,161,545	6,552	376,562,259	1,012	89,051,400	62	169,700	15,223	542,125,036
• section 82(1)	6	98,350	50	17,177,475	45	48,517,220	32	16,445,500	0	0	133	82,238,545
• 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	67	247,900	213	6,303,970	651	34,631,340	116	25,364,700	9	131,600	1,056	66,679,510
Costs awarded by the Board of Review	0	0	5	20,000	2	10,000	0	0	0	0	7	30,000
Total	18,627	16,696,433	171,454	241,481,933	18,111	578,861,855	6,835	154,390,292	13,604	7,854,263	228,631	999,284,776

* Including penalties imposed by the Court