

SCHEDULE 13 EARNINGS AND PROFITS TAX – OFFENCES COMMITTED AND COURT FINES IMPOSED

2012-13

	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
Profits Tax		(\$)		(\$)		(\$)		(\$)		(\$)		(\$)
• Corporations	8,029	18,903,250	827	4,057,900	6	900,000	0	0	0	0	8,862	23,861,150
• Unincorporated Businesses	629	1,298,900	36	178,300	0	0	0	0	0	0	665	1,477,200
Salaries Tax												
• Employees	1,684	3,745,500	316	1,399,400	0	0	0	0	0	0	2,000	5,144,900
• Employers	109	311,800	23	91,100	0	0	0	0	0	0	132	402,900
Property Tax												
• Individuals	24	66,000	1	3,000	0	0	0	0	0	0	25	69,000
Total	10,475	24,325,450	1,203	5,729,700	6	900,000	0	0	0	0	11,684	30,955,150

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 2013 is 18,033