

SCHEDULE 14 EARNINGS AND PROFITS TAX - SURCHARGES ADDED, OFFENCES COMPOUNDED, ADDITIONAL TAX IMPOSED AND COSTS AWARDED BY THE BOARD OF REVIEW

2013-14

	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	18,958	15,218,363	185,995	137,650,201	10,357	123,906,478	6,894	15,896,291	14,594	9,327,439	236,798	301,998,772
Compound Penalties for offences under the Inland Revenue Ordinance												
• section 51(4B)*	0	0	1	800	4	8,400	1	10,000	0	0	6	19,200
• section 80(1)	4	153,000	860	4,110,094	155	8,680,200	137	6,775,000	0	0	1,156	19,718,294
• section 80(2)	763	11,136,489	9,926	82,413,813	7,426	334,162,027	1,167	108,820,111	152	346,300	19,434	536,878,740
• section 82(1)	4	478,200	48	6,491,770	52	100,548,000	25	6,399,100	0	0	129	113,917,070
• 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	219	571,000	291	2,650,767	814	60,825,875	86	1,900,300	14	107,300	1,424	66,055,242
Costs awarded by the Board of Review	1	5,000	7	23,000	3	9,000	0	0	0	0	11	37,000
Total	19,949	27,562,052	197,128	233,340,445	18,811	628,139,980	8,310	139,800,802	14,760	9,781,039	258,958	1,038,624,318

* Including penalties imposed by the Court