

## SCHEDULE 16 EARNINGS AND PROFITS TAX – OFFENCES COMMITTED AND COURT FINES IMPOSED

2003-04

	Inland Revenue Ordinance										Total	
	Failure to submit return and other offences [section 80(1)&(2)(d)]		Failure to comply with Court Order [section 80(2B)]		Furnishing incorrect return, statement or information [section 80(2)(a),(b)&(c)]		Wilfully with intent to evade tax or to assist other persons to evade tax [section 82]		Failure to comply with the requirements of section 52(4), (5) & (6) [section 80(1)(c)]			
	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	4,787	10,141,250	666	2,926,400	0	0	10	13,220,000	–	–	5,463	26,287,650
• Unincorporated Businesses	411	681,330	24	104,600	0	0	0	0	–	–	435	785,930
<b>Salaries Tax</b>												
• Employees	1,507	2,494,900	268	1,003,300	0	0	2	75,000	–	–	1,777	3,573,200
• Employers	560	1,277,800	124	540,300	0	0	0	0	6	24,000	690	1,842,100
<b>Property Tax</b>												
• Individuals	22	39,000	8	34,500	0	0	33	760,000	–	–	63	833,500
<b>Total</b>	<b>7,287</b>	<b>14,634,280</b>	<b>1,090</b>	<b>4,609,100</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>14,055,000</b>	<b>6</b>	<b>24,000</b>	<b>8,428</b>	<b>33,322,380</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 2004 is 6,221.