

SCHEDULE 17 EARNINGS & PROFITS TAX – SURCHARGES ADDED, OFFENCES COMPOUNDED, ADDITIONAL TAX IMPOSED AND COSTS AWARDED BY THE BOARD OF REVIEW

2003-04

	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	11,017	(\$) 5,565,792	129,592	(\$) 90,494,417	7,646	(\$) 64,177,346	3,918	(\$) 21,936,745	14,695	(\$) 11,146,793	166,868	(\$) 193,321,093
Compound Penalties for offences under the Inland Revenue Ordinance												
• section 51(4B)*	–	–	23	79,200	10	30,700	1	4,000	–	–	34	113,900
• section 80(1)	–	–	602	1,917,468	25	716,600	78	5,207,600	–	–	705	7,841,668
• section 80(2)	330	1,922,160	3,835	126,082,922	4,514	257,577,573	1,673	155,222,825	159	213,300	10,511	541,018,780
• section 82(1)	1	101,000	53	14,036,255	26	38,588,085	63	25,801,000	–	–	143	78,526,340
Additional Tax imposed under section 82A of the Inland Revenue Ordinance	98	561,280	1,005	49,840,742	553	45,719,100	423	35,381,197	23	1,421,900	2,102	132,924,219
Costs awarded by the Board of Review	1	5,000	1	3,000	1	5,000	–	–	–	–	3	13,000
Total	11,447	8,155,232	135,111	282,454,004	12,775	406,814,404	6,156	243,553,367	14,877	12,781,993	180,366	953,759,000

* Including penalties imposed by the Court