

**SCHEDULE 16 EARNINGS & PROFITS TAX — OFFENCES COMMITTED AND COURT FINES IMPOSED
2004 - 05**

	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)]		Failure to comply with the requirements of section 52(4), (5) & (6) [section 80(1)(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
Profits Tax		(\$)		(\$)		(\$)		(\$)		(\$)
• Corporations	5,888	13,008,200	772	3,631,400	—	—	0	0	6,660	16,639,600
• Unincorporated Businesses	492	799,680	21	83,600	—	—	0	0	513	883,280
Salaries Tax										
• Employees	1,480	2,569,961	198	806,500	—	—	0	0	1,678	3,376,461
• Employers	529	1,205,300	105	493,100	1	5,000	—	—	635	1,703,400
Property Tax										
• Individuals	19	39,400	4	17,000	—	—	8	1,000,000	31	1,056,400
Total	8,408	17,622,541	1,100	5,031,600	1	5,000	8	1,000,000	9,517	23,659,141

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 2005 is 7,458