

Schedules

1	Tax Assessed and Collections for the year ended 31 March 2006	P.44
2	Demand Notes Issued, Tax Assessed and Collections (2002-03 to 2005-06)	P.45
3	Profits Tax Contributions from Various Business Sectors (Corporations) for years of assessment 2002-03 to 2004-05	P.46
4	Profits Tax Contributions from Various Business Sectors (Unincorporated Businesses) for years of assessment 2002-03 to 2004-05	P.47
5	Analysis of Salaries Tax Assessments for the year of assessment 2004-05	P.48
6	Analysis of Allowances for the year of assessment 2004-05	P.49
7	Property Statistics (as at 31 March 2006)	P.50
8	Business Registration Statistics (2002-03 to 2005-06)	P.51
9	Stamp Duty Collections (2002-03 to 2005-06)	P.52
10	Stamp Office Activities and Collections (2002-03 to 2005-06)	P.53
11	Estate Duty Assessed and Collections for the year ended 31 March 2006	P.54
12	Estate Duty Statistics (2002-03 to 2005-06)	P.55
13	Betting Duty Statistics (2003-04 to 2005-06)	P.56
14	Hotel Accommodation Tax Statistics (2002-03 to 2005-06)	P.57
15	Tax Reserve Certificates Statistics (2002-03 to 2005-06)	P.58
16	Offences Committed and Court Fines Imposed	P.59
17	Surcharges Added, Offences Compounded, Additional Tax Imposed and Costs Awarded by the Board of Review	P.60

SCHEDULE 1 EARNINGS & PROFITS TAX – TAX ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2006

	Property Tax	Salaries Tax	Profits Tax (Corporations)	Profits Tax (Unincorporated Businesses)	Personal Assessment	Total
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Tax assessed during the year -						
2003 - 04 and earlier years	75,805,043	398,048,220	7,778,618,279	136,632,185	378,470,638	8,767,574,365
2004 - 05 Final Tax only	126,536,019	329,831,473	(2,352,614,219)	298,699,443	2,806,386,108	1,208,838,824
2005 - 06 Provisional Payments and Final Tax	1,150,072,421	38,495,475,671	65,928,672,159	4,402,722,431	1,443,264	109,978,385,946
Total Tax Assessed	1,352,413,483	39,223,355,364	71,354,676,219	4,838,054,059	3,186,300,010	119,954,799,135
Add: Collectables -						
Tax outstanding as at 31 March 2005 b/f	346,075,788	7,399,371,867	34,505,164,818	2,244,480,609	695,213,298	45,190,306,380
Surcharge, Compound Penalty and Additional Tax imposed and Costs awarded by the Board of Review	17,224,939	273,500,710	549,014,029	220,114,499	10,096,766	1,069,950,943
Interest on Tax Heldover	21,102	4,144,335	29,098,174	2,950,750	1,297,287	37,511,648
Write-off re-opened	3,074,568	44,318,176	13,505,222	11,385,307	2,779,179	75,062,452
Total of Tax Assessed and Collectables (a)	1,718,809,880	46,944,690,452	106,451,458,462	7,316,985,224	3,895,686,540	166,327,630,558
Collections during the year -						
Net Tax collected	1,249,770,062	37,229,296,903	65,098,862,068	3,995,038,669	3,183,108,940	110,756,076,642
(After allowing for refunds of tax)	70,934,056	1,530,576,387	2,649,277,756	110,231,769	180,112,916	4,541,132,884
Surcharge, Compound Penalty, Additional Tax and Costs awarded by the Board of Review	17,261,654	259,874,560	457,334,799	211,957,962	9,864,879	956,293,854
Interest on Tax Heldover	29,416	4,696,663	29,882,016	3,432,946	977,523	39,018,564
Total Net Collections (b)	1,267,061,132	37,493,868,126	65,586,078,883	4,210,429,577	3,193,951,342	111,751,389,060
Balance of Tax, Surcharge, etc. payable (a) - (b)	451,748,748	9,450,822,326	40,865,379,579	3,106,555,647	701,735,198	54,576,241,498
Less: Not collected by virtue of set-off	85,746,070	1,652,417,082	-	201,705,507	-	1,939,868,659
Written-off as irrecoverable	13,263,559	164,034,716	505,156,111	83,931,505	27,256,434	793,642,325
Tax, Surcharge, etc. outstanding as at 31 March 2006 carried forward	352,739,119	7,634,370,528	40,360,223,468	2,820,918,635	674,478,764	51,842,730,514
Less: Under objection or appeal	13,935,460	1,212,353,125	25,597,008,190	810,186,572	211,145,842	27,844,629,189
Listed for write-off but awaiting approval	1,189,698	1,325,138	18,623,949	7,780,176	1,225,398	30,144,359
Assessed but not yet due	194,317,336	4,488,883,100	12,458,913,863	1,148,774,664	212,105,131	18,502,994,094
Net Tax, Surcharge, etc. in arrears as at 31 March 2006	143,296,625	1,931,809,165	2,285,677,466	854,177,223	250,002,393	5,464,962,872

SCHEDULE 2 EARNINGS & PROFITS TAX – DEMAND NOTES ISSUED, TAX ASSESSED AND COLLECTIONS

	2002 - 03		2003 - 04		2004 - 05		2005 - 06	
	No. of Demand Notes	Tax Assessed	No. of Demand Notes	Tax Assessed	No. of Demand Notes	Tax Assessed	No. of Demand Notes	Tax Assessed
Profits Tax -		(\$'000)		(\$'000)		(\$'000)		(\$'000)
Corporations	63,073	36,432,974	69,412	47,512,511	72,100	58,429,138	81,148	71,354,676
Unincorporated Businesses	25,195	4,864,831	24,170	5,621,824	26,995	5,763,997	29,037	4,838,054
Salaries Tax	1,153,149	30,965,312	1,132,251	29,258,733	1,134,282	36,030,080	1,202,439	39,223,355
Property Tax	83,340	1,238,541	83,596	1,213,078	86,308	1,185,331	92,430	1,352,414
Personal Assessment	160,245	3,374,746	156,621	2,767,391	148,515	3,009,051	154,096	3,186,300
Total	1,485,002	76,876,404	1,466,050	86,373,537	1,468,200	104,417,597	1,559,150	119,954,799

	2002 - 03		2003 - 04		2004 - 05		2005 - 06	
	Collections		Collections		Collections		Collections	
Profits Tax -		(\$'000)		(\$'000)		(\$'000)		(\$'000)
Corporations		33,692,842		43,666,300		52,562,153		65,586,079
Unincorporated Businesses		5,106,623		5,103,643		6,077,500		4,210,430
Salaries Tax		29,733,104		27,976,858		33,990,543		37,493,868
Property Tax		1,180,055		983,039		1,115,605		1,267,061
Personal Assessment		3,315,946		2,744,420		2,963,409		3,193,951
Total		73,028,570		80,474,260		96,709,210		111,751,389

SCHEDULE 3 CORPORATIONS – PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

Business Sectors	Final Tax Assessed for Year of Assessment					
	2002 - 03		2003 - 04		2004 - 05	
	(\$'000)	(%)	(\$'000)	(%)	(\$'000)	(%)
Distribution -						
Retail	724,094	1.9	983,304	2.1	1,510,547	2.6
Wholesale, Import and Export	8,411,208	22.1	10,618,007	22.9	13,035,774	22.4
Foreign Corporations carrying on Import and Export	113,782	0.3	137,020	0.3	146,127	0.3
Public Utilities	4,346,594	11.4	4,270,022	9.2	4,631,898	7.9
Estate Development, Investment and Finance (other than Banking)	6,048,222	15.9	6,619,692	14.3	9,616,068	16.5
Banking	6,639,456	17.4	9,749,419	21.0	12,567,705	21.6
Manufacturing -						
Clothing and Textiles	988,896	2.6	1,034,441	2.2	1,132,770	1.9
Food and Beverage Products	196,670	0.5	229,599	0.5	240,135	0.4
Steel and Other Metals	312,985	0.8	338,611	0.7	343,395	0.6
Printing and Publishing	405,869	1.1	530,500	1.1	504,192	0.9
Others	2,735,791	7.2	3,521,057	7.6	3,590,440	6.2
Shipping (including Shipping Agents, Shipbuilding, Docking, Travel Agents, Air Forwarding Agents and Airline Booking Agents)	749,000	2.0	788,099	1.7	1,259,689	2.2
Hotels, Restaurants and Amusement Centres	628,157	1.7	594,699	1.3	983,377	1.7
Stevedoring, Wharfing and Godowns	1,031,334	2.7	1,178,643	2.5	1,235,204	2.1
Clubs and Associations	332,184	0.9	315,538	0.7	469,521	0.8
Insurance Companies	329,594	0.9	554,604	1.2	699,884	1.2
Non-resident Corporations Trading through Agents (including Consignment Tax)	265,117	0.7	716,047	1.5	1,096,684	1.9
Building Contractors and Engineering Works	962,072	2.5	898,178	1.9	960,750	1.7
Aircraft Owners and Operators	247,191	0.6	121,103	0.3	52,886	0.1
Taxis, Hire Cars, Public Light Buses and Motor Boats	56,566	0.1	74,702	0.2	105,839	0.2
Miscellaneous	2,564,537	6.7	3,178,217	6.8	3,960,170	6.8
Total	38,089,319	100.0	46,451,502	100.0	58,143,055	100.0

SCHEDULE 4 UNINCORPORATED BUSINESSES – PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

Business Sectors	Final Tax Assessed for Year of Assessment					
	2002 - 03		2003 - 04		2004 - 05	
	(\$'000)	(%)	(\$'000)	(%)	(\$'000)	(%)
Estate Developers, Property Dealers, Estate Agents and Subletting Businesses	12,840	0.7	20,065	1.1	107,619	4.8
Finance and Securities including Brokers, Dealers and Insurance Agents	115,895	6.6	138,152	7.7	154,965	6.9
Builders, Decorators and Civil Engineering Works	35,959	2.0	32,550	1.8	36,399	1.6
Distribution -						
Import and Export	93,430	5.3	99,147	5.5	105,021	4.6
Wholesale	35,785	2.0	37,061	2.1	45,418	2.0
Retail	83,030	4.7	105,686	5.9	142,624	6.3
Manufacturing -						
Agricultural Trades and Food & Beverage Products Manufacturers	2,260	0.1	2,445	0.1	1,663	0.1
Cloth and Clothing	19,799	1.1	21,364	1.2	22,168	1.0
Chemical Products and Mechanical Engineering	26,873	1.5	36,448	2.0	38,179	1.7
Printing and Publishing	10,970	0.6	10,647	0.6	19,101	0.8
Others	37,707	2.1	38,714	2.2	48,754	2.2
Hotels, Restaurants and Amusement Centres	34,648	2.0	30,837	1.7	34,847	1.5
Transport (including Wharfing and Godowns)	26,869	1.5	32,213	1.8	38,398	1.7
Professions -						
Accountants	241,743	13.7	190,824	10.6	259,519	11.5
Architects, Engineers, Surveyors etc.	7,983	0.5	10,137	0.6	9,663	0.4
Doctors and Dentists	487,002	27.5	494,157	27.5	593,347	26.3
Solicitors and Barristers	415,912	23.5	412,455	23.0	494,439	21.9
Other Professions	73,418	4.2	74,826	4.2	95,577	4.2
Miscellaneous	7,154	0.4	7,330	0.4	11,273	0.5
Non-resident Businesses (Note)	36	-	32	-	29	-
Total	1,769,313	100.0	1,795,090	100.0	2,259,003	100.0

Note : Consignment Tax under Section 20A(3) of the Ordinance

SCHEDULE 5 ANALYSIS OF SALARIES TAX ASSESSMENTS FOR THE YEAR OF ASSESSMENT 2004 – 05 BY INCOME GROUP

Annual Income	No. of Taxpayers	Percentage of Taxpayers	No. of Elections for Joint Assessment	Total Income (After Deductions other than Self Education Expenses and Concessory Deductions)	Total Allowances (See analysis per Schedule 6)	Self Education Expenses	Concessory Deductions				Total Net Chargeable Income	Final Tax	Percentage of Total Final Tax	Average Tax per Taxpayer
							Total Donations to Charities	Home Loan Interest	Elderly Residential Care Expenses	Contributions to Recognized Retirement Scheme				
(\$)		(%)		(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(%)	(\$)
100,001 - 110,000	44,399	3.58	0	4,691,554	4,439,900	2,520	3,086	957	10	54,476	190,605	3,795	0.01	85
110,001 - 120,000	59,750	4.82	0	6,899,832	5,975,000	19,398	15,022	14,792	68	150,017	725,535	14,487	0.04	242
120,001 - 130,000	50,811	4.10	0	6,358,461	5,081,130	37,333	20,785	31,358	243	150,655	1,036,957	20,718	0.06	408
130,001 - 140,000	48,411	3.91	0	6,527,006	4,918,320	51,121	25,205	50,282	310	155,165	1,326,603	32,253	0.09	666
140,001 - 150,000	45,346	3.66	0	6,570,189	4,664,065	67,364	28,442	66,624	531	174,504	1,568,659	52,838	0.14	1,165
150,001 - 180,000	125,700	10.13	0	20,786,462	13,645,202	230,494	107,607	302,508	3,026	552,695	5,944,930	288,671	0.76	2,297
180,001 - 210,000	106,314	8.58	1,558	20,697,509	12,734,450	230,737	124,246	352,371	4,816	560,332	6,690,557	458,756	1.22	4,315
210,001 - 240,000	111,060	8.96	7,596	25,046,514	15,423,550	265,376	173,272	451,395	9,695	609,997	8,113,229	697,670	1.85	6,282
240,001 - 270,000	95,452	7.70	11,378	24,285,399	15,021,623	197,897	172,273	442,636	9,727	544,690	7,896,553	773,223	2.05	8,101
270,001 - 300,000	81,893	6.61	12,423	23,266,119	14,191,021	198,311	168,157	439,692	12,230	494,088	7,762,620	835,128	2.21	10,198
300,001 - 400,000	183,301	14.78	28,395	63,085,876	33,970,627	499,213	516,584	1,441,223	41,031	1,247,349	25,369,849	3,273,747	8.67	17,860
400,001 - 500,000	95,381	7.69	11,823	42,329,260	18,493,898	306,024	397,128	1,088,804	33,223	664,031	21,346,152	3,261,370	8.64	34,193
500,001 - 600,000	53,984	4.35	5,322	29,385,769	10,532,891	161,932	276,665	649,298	23,440	389,802	17,351,741	2,889,442	7.65	53,524
600,001 - 700,000	34,090	2.75	2,687	22,104,041	6,628,613	95,544	212,460	460,695	14,602	215,841	14,476,286	2,527,288	6.69	74,136
700,001 - 800,000	21,288	1.72	1,624	15,840,624	4,090,446	55,874	143,428	305,601	9,563	147,117	11,088,595	1,974,750	5.23	92,764
800,001 - 900,000	14,908	1.20	1,001	12,627,554	2,558,182	31,011	104,599	213,087	4,996	90,674	9,625,005	1,689,690	4.47	113,341
900,001 - 1,000,000	11,752	0.95	715	11,113,982	1,901,237	25,243	87,823	185,100	5,341	67,080	8,842,158	1,549,979	4.10	131,891
1,000,001 - 1,500,000	32,253	2.60	1,472	38,683,487	4,029,381	61,451	305,385	546,113	10,319	176,450	33,554,388	5,758,628	15.25	178,546
1,500,001 - 2,000,000	10,439	0.84	152	17,843,375	431,300	12,612	130,139	171,165	2,371	60,222	17,035,566	2,782,370	7.37	266,536
2,000,001 - 3,000,000	7,143	0.58	20	17,193,728	17,980	5,520	111,729	98,975	2,117	41,924	16,915,483	2,708,620	7.17	379,199
3,000,001 - 5,000,000	3,631	0.29	8	13,640,370	230	1,823	85,818	37,049	688	21,207	13,493,555	2,158,962	5.72	594,592
5,000,001 - 7,500,000	1,286	0.10	5	7,724,004	290	297	48,513	11,116	120	7,413	7,656,255	1,225,000	3.24	952,566
7,500,001 - 10,000,000	474	0.04	1	4,072,393	0	227	22,607	3,369	0	2,859	4,043,331	646,933	1.71	1,364,837
10,000,001 & over	689	0.06	1	13,483,573	0	172	107,287	5,796	0	3,728	13,366,590	2,137,501	5.66	3,102,324
Total	1,239,755	100.00	86,181	454,257,081	178,749,336	2,557,494	3,388,260	7,370,006	188,467	6,582,316	255,421,202	37,761,819	100.00	30,459

SCHEDULE 6 ANALYSIS OF ALLOWANCES FOR THE YEAR OF ASSESSMENT 2004 – 05 BY INCOME GROUP

Annual Income	Basic Allowance	Married Person's Allowance	Child Allowance	Dependent Brother/Sister Allowance	Single Parent Allowance	Dependent Parent Allowance	Additional Dependent Parent Allowance	Dependent Grandparent Allowance	Additional Dependent Grandparent Allowance	Disabled Spouse Allowance	Disabled Parent Allowance	Disabled Grandparent Allowance	Disabled Child Allowance	Disabled Brother/Sister Allowance	Total Allowances
(\$)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
100,001 - 110,000	4,439,900	0	0	0	0	0	0	0	0	0	0	0	0	0	4,439,900
110,001 - 120,000	5,975,000	0	0	0	0	0	0	0	0	0	0	0	0	0	5,975,000
120,001 - 130,000	5,081,100	0	30	0	0	0	0	0	0	0	0	0	0	0	5,081,130
130,001 - 140,000	4,841,100	0	36,540	13,950	0	23,610	0	3,120	0	0	0	0	0	0	4,918,320
140,001 - 150,000	4,534,600	0	55,035	26,940	0	41,490	0	6,000	0	0	0	0	0	0	4,664,065
150,001 - 180,000	12,570,000	0	314,472	87,270	50	420,030	205,860	36,960	10,320	0	180	60	0	0	13,645,202
180,001 - 210,000	10,272,900	717,000	417,010	98,910	100	710,130	416,760	61,080	24,840	0	7,740	1,200	1,320	5,460	12,734,450
210,001 - 240,000	9,274,900	3,662,200	636,310	100,590	25,750	966,780	591,060	71,040	27,480	0	46,320	5,160	2,700	13,260	15,423,550
240,001 - 270,000	7,024,600	5,041,200	958,151	75,030	84,662	1,021,110	624,270	71,070	30,450	540	63,900	6,900	4,740	15,000	15,021,623
270,001 - 300,000	5,380,100	5,618,400	1,244,751	63,840	104,750	1,010,700	577,350	64,290	24,360	2,280	68,640	7,740	6,480	17,340	14,191,021
300,001 - 400,000	11,780,200	13,099,700	3,287,757	145,290	264,490	3,113,400	1,674,990	154,590	61,890	11,760	251,460	23,160	40,080	61,860	33,970,627
400,001 - 500,000	6,329,400	6,417,400	1,854,520	75,510	142,638	2,107,470	1,124,850	89,910	34,560	8,220	211,680	17,100	29,640	51,000	18,493,898
500,001 - 600,000	3,598,700	3,599,400	1,139,543	36,300	79,828	1,217,370	613,230	43,710	16,470	4,620	127,440	9,240	18,780	28,260	10,532,891
600,001 - 700,000	2,276,500	2,265,000	773,203	20,850	45,750	755,100	351,300	24,090	9,000	2,640	70,200	4,920	12,120	17,940	6,628,613
700,001 - 800,000	1,297,400	1,534,800	501,581	10,320	27,725	440,730	195,690	15,720	5,040	2,100	40,680	3,600	6,480	8,580	4,090,446
800,001 - 900,000	592,800	1,138,600	354,995	6,270	21,217	282,240	114,450	8,670	3,060	1,740	23,400	1,740	4,140	4,860	2,558,182
900,001 - 1,000,000	375,400	904,600	274,930	4,560	15,917	206,100	82,560	5,010	1,500	480	20,460	1,260	4,020	4,440	1,901,237
1,000,001 - 1,500,000	432,200	2,339,800	634,001	8,220	40,300	362,460	141,030	9,420	2,850	1,380	37,020	2,400	8,880	9,420	4,029,381
1,500,001 - 2,000,000	9,300	266,800	87,600	720	3,400	40,710	14,190	900	240	180	4,380	180	1,620	1,080	431,300
2,000,001 - 3,000,000	300	9,400	3,000	150	0	2,610	1,140	60	60	60	480	60	360	300	17,980
3,000,001 - 5,000,000	0	200	30	0	0	0	0	0	0	0	0	0	0	0	230
5,000,001 - 7,500,000	0	200	90	0	0	0	0	0	0	0	0	0	0	0	290
7,500,001 - 10,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10,000,001 & over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	96,086,400	46,614,700	12,573,549	774,720	856,577	12,722,040	6,728,730	665,640	252,120	36,000	973,980	84,720	141,360	238,800	178,749,336

SCHEDULE 7 PROPERTY STATISTICS (as at 31 March 2006)

Classification of Properties	No. of Properties	%
(i) Solely owned by individuals (with rental income, if any, reported in Composite Tax Returns)	721,715	33.55
(ii) Jointly owned, owned by tenants-in-common, and solely owned other than by individuals -		
Letting	101,684	
Other usage or vacant	572,295	31.33
(iii) Owned by corporations and exempted from property tax under the Inland Revenue Ordinance	341,835	15.89
(iv) Home Ownership Scheme or Private Sector Participation Scheme [excluding those reported under items (i) or (ii)]	266,355	12.38
(v) New Ownership - awaiting classification	147,492	6.85
Total	2,151,376	100.00

Classification of Ownership	No. of Properties	%
Properties owned by : 1 owner	1,279,618	59.48
2 owners	819,348	38.08
3 owners	35,779	1.66
4 owners	8,843	0.41
5 owners	3,375	0.16
6 - 10 owners	3,673	0.17
11 - 20 owners	585	0.03
Over 20 owners	155	0.01
Total	2,151,376	100.00

SCHEDULE 8 BUSINESS REGISTRATION STATISTICS

Fiscal Year	2002 - 03	2003 - 04	2004 - 05	2005 - 06
New registrations	104,517	90,607	104,323	113,497
Re-opened registrations	6,327	5,988	4,976	5,065
Cancelled registrations	75,402	85,758	87,242	77,725
Current registrations as at 31 March	661,438	672,275	694,332	735,169
Certificates issued (fee payable cases)	743,880	712,934	733,825	796,126
Businesses exempted from payment of fees	8,381	13,743	15,924	17,520
Extracts of information issued	246,457	257,093	249,818	251,915
	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Fees and penalties collected (excluding levy)	127,685	1,233,327	1,348,702	1,478,755
Court fines	4,813	5,361	8,597	7,118
Fees and penalties in arrears as at 31 March (excluding levy)	10,664	54,701	52,229	58,068

SCHEDULE 9 STAMP DUTY COLLECTIONS

Fiscal Year	2002 - 03	2003 - 04	2004 - 05	2005 - 06
	(\$m)	(\$m)	(\$m)	(\$m)
Duties on -				
• Assignments and Chargeable Agreements	4,151.3	4,996.2	9,233.1	9,465.5
• Contract notes	3,088.2	6,018.9	6,388.0	8,129.4
• Leases	197.5	205.3	210.5	241.3
• Transfer deeds	6.8	5.0	2.6	4.6
• Other documents	3.7	6.5	7.5	10.9
Penalties	10.3	12.8	9.1	14.9
Additional duties for delays in payment	0.4	0.7	0.6	0.6
Total duty collections	7,458.2	11,245.4	15,851.4	17,867.2

SCHEDULE 10 STAMP OFFICE ACTIVITIES AND COLLECTIONS

Fiscal Year	2002 - 03	2003 - 04	2004 - 05	2005 - 06
Average number of callers per day				
• Stamp Office	1,362	1,588	1,863	1,862
• Kowloon Sub-Office #	204	212	-	-
• Tsuen Wan Sub-Office #	92	102	-	-
Number of documents stamped				
• Stamp Office	957,224	1,142,557	1,186,949	1,330,737
• Kowloon Sub-Office #	109,842	37,772	-	-
• Tsuen Wan Sub-Office #	50,626	18,123	-	-
Total	1,117,692	1,198,452	1,186,949	1,330,737
Contract note duty				
	(\$m)	(\$m)	(\$m)	(\$m)
• Collected through Stock Exchange of Hong Kong Limited	2,750.5	5,631.6	5,790.3	7,281.7
• Collected by Stamp Office & Sub-Offices	337.7	387.3	597.7	847.7
Total	3,088.2	6,018.9	6,388.0	8,129.4
Duty collections				
	(\$m)	(\$m)	(\$m)	(\$m)
• Stamp Office *	7,354.7	11,217.9	15,851.4	17,867.2
• Kowloon Sub-Office #	92.7	23.9	-	-
• Tsuen Wan Sub-Office #	10.8	3.6	-	-
Total	7,458.2	11,245.4	15,851.4	17,867.2

* Including contract note duty collected through Stock Exchange of Hong Kong Limited

The Kowloon and Tsuen Wan Sub-offices ceased operation from 1.8.2003

SCHEDULE 11 ESTATE DUTY – DUTY ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2006

	Assessments issued before 1 April 2005	Assessments issued in 2005 - 06						Additional Assessment	Total
		Original Assessments							
		Estates valued under \$2m	Estates valued \$2m to \$4m	Estates valued \$4m to \$10m	Estates valued \$10m to \$20m	Estates valued over \$20m			
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	
Outstanding charges brought forward from 2004 - 05	268,225	-	-	-	-	-	-	268,225	
Less: Amount discharged	3,479	-	-	-	-	-	-	3,479	
Net outstanding charges brought forward from 2004 - 05	264,746	-	-	-	-	-	-	264,746	
Net duty assessed	-	72	248	39,816	223,782	795,154	2,408	1,061,480	
Penalties charged	-	26	-	1,090	2,932	7,767	205	12,020	
Interest charged	7,687	206	376	6,310	19,122	76,409	1,015	111,125	
Total amount payable	272,433	304	624	47,216	245,836	879,330	3,628	1,449,371	
Less: Amount paid on account before 1 April 2005	-	45	-	35,444	201,551	759,259	326	996,625	
Net duty, penalties and interest payable in 2005 - 06	272,433	259	624	11,772	44,285	120,071	3,302	452,746	
Less: Outstanding charges carried forward to 2006 - 07	216,623	-	-	1,811	12,487	42,110	1,371	274,402	
Net duty, penalties and interest paid in 2005 - 06	55,810	259	624	9,961	31,798	77,961	1,931	178,344	
Add: Duty and interest paid on account in respect of assessments to be issued in subsequent years	-	-	-	29,949	119,791	1,347,659	-	1,497,399	
Total collections in 2005 - 06	55,810	259	624	39,910	151,589	1,425,620	1,931	1,675,743	

SCHEDULE 12 ESTATE DUTY STATISTICS

Fiscal Year	2002 - 03	2003 - 04	2004 - 05	2005 - 06
	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Assessment				
Duty assessed	1,896,433	1,149,169	896,837	1,061,480
Penalties and interest	186,973	223,610	119,127	115,458
Total	2,083,406	1,372,779	1,015,964	1,176,938
	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Collection				
Payment before assessment	1,146,986	1,208,875	1,265,174	1,497,399
Payment after assessment	255,716	246,380	203,199	178,344
Total	1,402,702	1,455,255	1,468,373	1,675,743
	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Arrears				
Arrears as at 31 March	263,397	335,509	268,225	274,402

SCHEDULE 13 RACING ATTENDANCE, BETS AND BETTING DUTY COLLECTED

Fiscal Year	2003 - 04		2004 - 05		2005 - 06			
	Day Meeting	Night Meeting	Day Meeting	Night Meeting	Day Meeting		Night Meeting	
					Apr - Aug	Sep - Mar	Apr - Aug	Sep - Mar
Racing Attendances								
Number of race meetings	44	35	44	34	15	28	11	23
Attendances -								
Public	865,988	407,473	819,374	379,289	242,781	505,864	97,075	201,462
Members' Stand	30,556	17,093	34,876	14,673	10,829	21,772	5,545	7,830
Infield Enclosure	0	0	0	0	0	0	0	0
Total	896,544	424,566	854,250	393,962	253,610	527,636	102,620	209,292
Average per meeting	20,376	12,130	19,415	11,587	16,907	18,844	9,329	9,100
Bets								
Average on-course bets per meeting (\$'000)	114,691	71,955	104,907	62,845	99,277		59,670	
per race-goer per meeting (\$)	5,629	5,932	5,403	5,424	5,872		6,396	
Pari-mutuel bets	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Win, Place, Double, Quinella, Quinella Place:	on-course/cashbet *	1,837,331	3,514,310	1,571,094	1,150,465	8,149,329	491,885	5,518,510
	off-course/accountbet *	29,869,657	28,545,846	18,070,036	9,304,684	11,474,103	5,629,175	7,496,096
	overseas #	-	113,707	84,513	175,821	288,912	104,818	224,308
Six-up:	on-course/cashbet *	38,942	33,791	29,371	9,517	87,473	6,957	93,322
	off-course/accountbet *	356,995	312,185	317,247	95,933	111,195	79,642	114,166
Treble:	on-course/cashbet *	19,843	17,980	8,862	5,544	46,142	2,426	34,451
	off-course/accountbet *	192,704	179,526	126,735	58,667	70,887	37,999	51,334
Tierce:	on-course/cashbet *	657,068	586,576	262,075	194,736	621,489	81,536	356,640
	off-course/accountbet *	2,783,228	2,460,145	1,447,112	788,813	1,119,306	428,013	693,709
Trio:	on-course/cashbet *	273,978	245,318	105,283	77,023	459,781	32,834	309,141
	off-course/accountbet *	1,988,530	1,824,183	1,183,736	577,356	737,147	360,204	485,530
Double Trio:	on-course/cashbet *	91,188	73,016	46,016	20,504	97,056	12,779	83,478
	off-course/accountbet *	397,443	321,311	273,715	100,931	116,581	79,563	97,647
Triple Trio:	on-course/cashbet *	218,041	144,908	114,025	31,360	197,372	27,949	202,192
	off-course/accountbet *	853,110	600,378	539,669	152,713	199,678	140,739	193,035
Total Bets	41,488,058	27,291,057	38,973,180	24,179,489	12,744,067	23,776,451	7,516,519	15,953,559
Duty collected from Horse Racing	5,583,303	3,675,363	5,213,904	3,252,776	1,687,787	3,144,968	998,944	2,118,140
					4,832,755		3,117,084	
Lotteries		(\$'000)		(\$'000)				(\$'000)
Lottery ticket sales		5,411,606		6,648,989				6,533,618
Duty collected from Lotteries		1,352,902		1,662,247				1,633,405
Football Betting (Provisional) ##		(\$'000)		(\$'000)				(\$'000)
Net stake receipts		2,048,636		3,856,518				4,709,631
Duty collected from Football Betting (Provisional)		1,024,318		1,928,259				2,354,815
Total duty collected		(\$'000)		(\$'000)				(\$'000)
		11,635,886		12,057,186				11,938,059
Duty collected on -						(\$'000/Rate)		2005 - 06 (\$'000)
Win, Place, Double, Quinella, Quinella Place:						(49,214,247 @ 12%)		5,905,710
						# (793,859 @ 6%)		47,631
Six-up, Treble, Tierce, Trio, Double Trio, Triple Trio:						(9,982,490 @ 20%)		1,996,498
All bets								7,949,839
Lotteries:						(6,533,618 @ 25%)		1,633,405
Football Betting (Provisional):						(4,709,631 @ 50%)		2,354,815
Total duty collected								11,938,059

Note: * Duty on overseas bets from Macau was charged with effect from 30 January 2005.

Football Betting duty was charged with effect from August 2003.

* The HKJC ceased to provide data for on/off-course with effect from September 2005 but provided data for cashbet & accountbet.

SCHEDULE 14 HOTEL ACCOMMODATION TAX

Fiscal Year	2002 - 03	2003 - 04	2004 - 05	2005 - 06
Hotels				
Room occupancy (No. of room-days)	10,428,367	7,986,907	11,096,083	11,960,469
Room occupancy rate (%)	82.4	65.4	85.8	83.6
Average room charge (\$)	627	615	727	844
Tax assessed (\$m)	196.4	150.5	243.0	303.8
Boarding Houses				
Room occupancy (No. of room-days)	629,302	566,098	655,707	683,472
Room occupancy rate (%)	120.7	112.0	118.2	112.8
Average room charge (\$)	228	217	233	242
Tax assessed (\$m)	4.5	3.8	4.9	5.1
	(\$m)	(\$m)	(\$m)	(\$m)
Total tax assessed	200.9	154.3	247.9	308.9
Total tax collected	201.0	155.6	247.4	310.0

SCHEDULE 15 TAX RESERVE CERTIFICATES

Fiscal Year	Sales		Redemption		
	Number of Certificates	Value	Number of Certificates	Value	Interest
2002 - 03		(\$'000)		(\$'000)	(\$'000)
Normal (to save for tax)					
• Paper certificate	150	3,572	1,981	29,632	5,023
• Save-As-You-Earn Scheme	57,923	121,935	61,426	126,252	1,408
• Electronic Tax Reserve Certificates Scheme	38,618	236,318	36,179	233,510	888
Objections/Appeals	868	2,093,133	814	995,947	42,264
Total	97,559	2,454,958	100,400	1,385,341	49,583
2003 - 04		(\$'000)		(\$'000)	(\$'000)
Normal (to save for tax)					
• Paper certificate	39	1,476	435	9,198	1,805
• Save-As-You-Earn Scheme	55,821	113,343	58,651	119,227	598
• Electronic Tax Reserve Certificates Scheme	68,265	229,460	63,031	229,117	314
Objections/Appeals	1,190	2,064,900	728	1,217,202	32,268
Total	125,315	2,409,179	122,845	1,574,744	34,985
2004 - 05		(\$'000)		(\$'000)	(\$'000)
Normal (to save for tax)					
• Paper certificate	35	1,956	497	3,343	226
• Save-As-You-Earn Scheme	50,222	100,153	44,794	85,634	247
• Electronic Tax Reserve Certificates Scheme	33,149	781,105	31,489	750,361	144
Objections/Appeals	1,091	2,196,714	934	1,989,131	4,379
Total	84,497	3,079,928	77,714	2,828,469	4,996
2005 - 06		(\$'000)		(\$'000)	(\$'000)
Normal (to save for tax)					
• Paper certificate	16	708	131	1,318	111
• Save-As-You-Earn Scheme	52,246	95,394	52,229	98,584	347
• Electronic Tax Reserve Certificates Scheme	35,674	191,146	35,699	197,444	513
Objections/Appeals	1,377	3,769,313	855	2,387,118	27,393
Total	89,313	4,056,561	88,914	2,684,464	28,364

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

2005 - 06

	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)]		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)]		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	6,632	15,512,311	979	4,901,950	0	0	-	-	0	0	7,611	20,414,261
• Unincorporated Businesses	553	966,850	16	62,600	0	0	-	-	0	0	569	1,029,450
Salaries Tax												
• Employees	1,413	2,789,280	149	666,600	0	0	-	-	0	0	1,562	3,455,880
• Employers	760	1,789,900	107	526,000	0	0	1	3,000	0	0	868	2,318,900
Property Tax												
• Individuals	21	51,000	9	63,000	13	630,000	-	-	3	130,000	46	874,000
Total	9,379	21,109,341	1,260	6,220,150	13	630,000	1	3,000	3	130,000	10,656	28,092,491

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 2006 is 8,040

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

2005 - 06

	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	13,674	6,380,973	129,267	103,841,998	8,045	90,765,377	4,530	16,665,646	12,120	9,766,766	167,636	227,420,760
Compound Penalties for offences under the Inland Revenue Ordinance												
• section 51(4B) *	-	-	29	46,540	29	78,000	2	4,400	-	-	60	128,940
• section 80(1)	-	-	703	10,401,701	14	1,359,600	33	3,068,000	-	-	750	14,829,301
• section 80(2)	477	10,237,966	4,239	112,650,047	5,441	347,198,316	1,180	156,352,171	25	158,700	11,362	626,597,200
• section 82(1)	1	71,200	76	34,830,885	37	13,879,423	38	16,609,859	-	-	152	65,391,367
• section 82(2)	-	-	1	286,000	-	-	1	620,000	-	-	2	906,000
Additional Tax imposed under section 82A of the Inland Revenue Ordinance	72	534,800	487	11,428,539	417	95,728,313	244	26,794,423	16	171,300	1,236	134,657,375
Costs awarded by the Board of Review	-	-	3	15,000	1	5,000	-	-	-	-	4	20,000
Total	14,224	17,224,939	134,805	273,500,710	13,984	549,014,029	6,028	220,114,499	12,161	10,096,766	181,202	1,069,950,943

* Including penalties imposed by the Court