

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

2007–08

	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	13,642	7,097,126	138,209	111,751,181	10,010	113,634,685	3,768	14,531,094	12,902	8,470,071	178,531	255,484,157
Compound Penalties for offences under the Inland Revenue Ordinance												
• section 51(4B)*	0	0	9	10,600	5	8,600	0	0	0	0	14	19,200
• section 80(1)	0	0	736	2,205,244	21	873,200	64	4,974,000	0	0	821	8,052,444
• section 80(2)	491	6,564,585	5,561	201,198,203	7,081	424,105,674	1,429	209,836,467	30	428,000	14,592	842,132,929
• section 82(1)	1	1,300	52	28,726,800	32	46,587,806	45	19,131,457	0	0	130	94,447,363
• 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	50	108,700	341	12,740,020	480	57,290,915	122	6,119,700	13	102,650	1,006	76,361,985
Costs awarded by the Board of Review	0	0	4	15,000	2	9,000	0	0	0	0	6	24,000
Total	14,184	13,771,711	144,912	356,647,048	17,631	642,509,880	5,428	254,592,718	12,945	9,000,721	195,100	1,276,522,078

* Including penalties imposed by the Court