

**SCHEDULE 16 EARNINGS AND PROFITS TAX — OFFENCES COMMITTED AND COURT FINES IMPOSED**

**2008-09**

	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]		Furnishing incorrect Return, Statement or Information [section 80(2)(a),(b)&(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
<b>Profits Tax</b>		(\$)		(\$)		(\$)		(\$)		(\$)		(\$)
• Corporations	6,508	14,295,600	1,512	7,337,200	0	0	0	0	0	0	8,020	21,632,800
• Unincorporated Businesses	310	601,000	43	195,800	0	0	0	0	0	0	353	796,800
<b>Salaries Tax</b>												
• Employees	1,338	2,713,300	114	587,900	8	0	2	54,650	0	0	1,462	3,355,850
• Employers	533	1,232,200	128	676,100	0	0	0	0	-	-	661	1,908,300
<b>Property Tax</b>												
• Individuals	19	35,200	0	0	0	0	0	0	0	0	19	35,200
<b>Total</b>	<b>8,708</b>	<b>18,877,300</b>	<b>1,797</b>	<b>8,797,000</b>	<b>8</b>	<b>0</b>	<b>2</b>	<b>54,650</b>	<b>0</b>	<b>0</b>	<b>10,515</b>	<b>27,728,950</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 2009 is 13,699