

SCHEDULE 13 EARNINGS AND PROFITS TAX — OFFENCES COMMITTED AND COURT FINES IMPOSED

2010-11

	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
Profits Tax		(\$)		(\$)		(\$)		(\$)		(\$)		(\$)
• Corporations	7,903	18,342,800	921	4,843,950	0	0	0	0	0	0	8,824	23,186,750
• Unincorporated Businesses	465	872,000	19	107,400	0	0	0	0	0	0	484	979,400
Salaries Tax												
• Employees	1,319	2,748,650	264	1,140,900	25	1,150,850	0	0	0	0	1,608	5,040,400
• Employers	840	1,931,800	182	828,300	0	0	0	0	-	-	1,022	2,760,100
Property Tax												
• Individuals	20	40,500	3	9,600	0	0	0	0	0	0	23	50,100
Total	10,547	23,935,750	1,389	6,930,150	25	1,150,850	0	0	0	0	11,961	32,016,750

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 2011 is 12,545