

SCHEDULE 14 EARNINGS AND PROFITS TAX — SURCHARGES ADDED, OFFENCES COMPOUNDED, ADDITIONAL TAX IMPOSED AND COSTS AWARDED BY THE BOARD OF REVIEW

2010-11

	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	17,222	(\$) 10,569,374	154,187	(\$) 117,479,923	10,375	(\$) 89,023,049	6,822	(\$) 31,230,345	12,416	(\$) 5,460,852	201,022	(\$) 253,763,543
Compound Penalties for offences under the Inland Revenue Ordinance												
• section 51(4B)*	0	0	0	0	13	26,800	1	600	0	0	14	27,400
• section 80(1)	4	12,000	678	2,714,364	124	6,468,400	105	6,384,000	0	0	911	15,578,764
• section 80(2)	592	2,939,814	6,772	73,054,931	6,147	420,328,713	1,096	105,188,944	62	570,200	14,669	602,082,602
• section 82(1)	0	0	37	5,978,107	20	60,500,185	22	5,378,000	1	1,000	80	71,857,292
• 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	66	258,600	252	8,368,350	723	222,108,400	115	8,296,700	5	42,350	1,161	239,074,400
Costs awarded by the Board of Review	0	0	4	23,000	5	25,000	1	5,000	0	0	10	53,000
Total	17,884	13,779,788	161,930	207,618,675	17,407	798,480,547	8,162	156,483,589	12,484	6,074,402	217,867	1,182,437,001

* Including penalties imposed by the Court