

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

2012-13

	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	17,917	13,170,505	162,637	141,035,875	10,267	76,783,216	4,195	50,693,414	13,940	10,213,966	208,956	291,896,976
Compound Penalties for offences under the Inland Revenue Ordinance												
• section 51(4B)*	0	0	1	800	11	43,400	3	13,200	0	0	15	57,400
• section 80(1)	4	18,500	572	3,837,631	139	7,516,400	106	5,340,000	0	0	821	16,712,531
• section 80(2)	736	7,328,108	9,231	77,117,187	6,857	619,908,678	1,134	74,421,940	88	296,500	18,046	779,072,413
• section 82(1)	2	8,200	22	8,436,800	16	21,463,903	22	8,536,100	1	500	63	38,445,503
• 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	105	278,100	222	1,895,930	752	96,002,337	74	3,494,000	11	28,400	1,164	101,698,767
Costs awarded by the Board of Review	0	0	4	19,000	8	36,000	0	0	0	0	12	55,000
Total	18,764	20,803,413	172,689	232,343,223	18,050	821,753,934	5,534	142,498,654	14,040	10,539,366	229,077	1,227,938,590

* Including penalties imposed by the Court