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SCHEDULE 1 EARNINGS AND PROFITS TAX — TAX ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2013

	Property Tax	Salaries Tax	Profits Tax (Corporations)	Profits Tax (Unincorporated Businesses)	Personal Assessment	Total
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Tax assessed during the year —						
2010-11 and earlier years	135,664,987	133,540,562	(116,158,946)	45,087,168	487,043,477	685,177,248
2011-12 Final Tax only	323,689,326	152,744,923	(529,686,030)	815,529,750	3,556,344,201	4,318,622,170
2012-13 Provisional Payments and Final Tax	2,045,005,614	52,268,633,136	115,877,761,801	4,367,873,479	683,604	174,559,957,634
Total Tax Assessed	2,504,359,927	52,554,918,621	115,231,916,825	5,228,490,397	4,044,071,282	179,563,757,052
Add: Collectables —						
Tax outstanding as at 31 March 2012 brought forward	398,076,819	9,109,837,585	44,364,795,999	2,718,947,779	697,008,690	57,288,666,872
Surcharge, Compound Penalty and Additional Tax imposed and Costs awarded by the Board of Review	20,803,413	232,343,223	821,753,934	142,498,654	10,539,366	1,227,938,590
Interest on Tax Held Over	9,497	3,371,332	185,879,253	2,674,733	335,626	192,270,441
Write-off re-opened	1,419,215	31,567,859	35,390,436	19,976,873	2,285,983	90,640,366
Total of Tax Assessed and Collectables (a)	2,924,668,871	61,932,038,620	160,639,736,447	8,112,588,436	4,754,240,947	238,363,273,321
Collections during the year —						
Net Tax collected	2,238,685,651	50,239,052,797	119,861,507,067	4,802,881,569	4,069,240,693	181,211,367,777
<i>(After allowing for refunds of tax)</i>	<i>(82,993,902)</i>	<i>(2,780,776,565)</i>	<i>(6,238,509,263)</i>	<i>(185,471,990)</i>	<i>(262,196,970)</i>	<i>(9,549,948,690)</i>
Surcharge, Compound Penalty, Additional Tax and Costs awarded by the Board of Review	19,528,511	224,465,042	782,791,487	107,191,390	8,602,765	1,142,579,195
Interest on Tax Held Over	2,069	3,481,028	82,842,689	1,149,613	355,159	87,830,558
Total Net Collections (b)	2,258,216,231	50,466,998,867	120,727,141,243	4,911,222,572	4,078,198,617	182,441,777,530
Balance of Tax, Surcharge, etc. payable (a) – (b)	666,452,640	11,465,039,753	39,912,595,204	3,201,365,864	676,042,330	55,921,495,791
Less: Not collected by virtue of set-off	178,582,892	1,804,125,743	–	419,302,746	–	2,402,011,381
Written-off as irrecoverable	1,349,698	59,531,914	430,686,081	24,463,204	2,270,276	518,301,173
Tax, Surcharge, etc. outstanding as at 31 March 2013 carried forward	486,520,050	9,601,382,096	39,481,909,123	2,757,599,914	673,772,054	53,001,183,237
Less: Under objection or appeal	9,639,914	859,971,445	25,677,925,838	925,194,783	257,199,942	27,729,931,922
Listed for write-off but awaiting approval	1,698,373	327,117	1,409,014	3,471,561	200,844	7,106,909
Assessed but not yet due	298,071,176	6,677,338,314	9,995,184,331	713,561,265	225,353,921	17,909,509,007
Net Tax, Surcharge, etc. in arrears as at 31 March 2013	177,110,587	2,063,745,220	3,807,389,940	1,115,372,305	191,017,347	7,354,635,399

SCHEDULE 2 EARNINGS AND PROFITS TAX — DEMAND NOTES ISSUED, TAX ASSESSED AND COLLECTIONS

	2009-10		2010-11		2011-12		2012-13	
	No. of Demand Notes	Tax Assessed	No. of Demand Notes	Tax Assessed	No. of Demand Notes	Tax Assessed	No. of Demand Notes	Tax Assessed
		(\$'000)		(\$'000)		(\$'000)		(\$'000)
Profits Tax —								
Corporations	96,435	69,030,850	102,024	83,317,239	111,610	110,937,289	107,179	115,231,917
Unincorporated Businesses	32,282	5,190,379	30,145	5,742,745	31,060	4,920,954	33,419	5,228,490
Salaries Tax	1,240,606	42,671,919	1,275,831	46,376,008	1,386,338	54,456,246	1,386,174	52,554,919
Property Tax	114,141	1,854,647	112,898	1,804,941	121,722	2,102,117	127,302	2,504,360
Personal Assessment	109,896	3,638,011	177,449	3,913,994	195,353	4,599,041	208,638	4,044,071
Total	1,593,360	122,385,806	1,698,347	141,154,927	1,846,083	177,015,647	1,862,712	179,563,757

	2009-10 Collections	2010-11 Collections	2011-12 Collections	2012-13 Collections
	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Profits Tax —				
Corporations	72,224,310	88,191,392	113,798,601	120,727,141
Unincorporated Businesses	4,381,053	4,991,658	4,801,270	4,911,223
Salaries Tax	41,245,415	44,254,738	51,761,323	50,466,999
Property Tax	1,677,621	1,647,134	1,948,429	2,258,216
Personal Assessment	3,655,847	3,921,753	4,512,218	4,078,199
Total	123,184,246	143,006,675	176,821,841	182,441,778

SCHEDULE 3 CORPORATIONS — PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

Business Sectors	Final Tax Assessed for Year of Assessment					
	2009-10		2010-11		2011-12	
	(\$'000)	(%)	(\$'000)	(%)	(\$'000)	(%)
Distribution —						
Retail	2,737,633	3.5	3,671,276	3.9	5,293,608	5.0
Wholesale, Import and Export	16,227,073	20.6	21,101,601	22.2	24,029,280	22.6
Foreign Corporations carrying on Import and Export	68,243	0.1	79,205	0.1	66,808	0.1
Public Utilities	3,874,354	4.9	5,095,460	5.4	5,508,957	5.2
Property, Investment and Finance (other than Banking)	20,010,333	25.4	21,859,733	23.0	26,506,315	25.0
Banking	14,477,228	18.3	15,939,870	16.8	17,539,464	16.5
Manufacturing —						
Clothing and Textiles	991,844	1.3	1,044,572	1.1	1,194,642	1.1
Food and Beverage Products	467,527	0.6	494,301	0.5	398,606	0.4
Steel and Other Metals	265,064	0.3	379,625	0.4	290,791	0.3
Printing and Publishing	498,836	0.6	625,497	0.7	571,137	0.5
Others	3,612,283	4.6	4,207,012	4.4	3,744,932	3.5
Shipping (including Shipping Agents, Shipbuilding, Docking, Travel Agents, Air Forwarding Agents and Airline Booking Agents)	1,097,236	1.4	1,474,033	1.6	1,478,412	1.4
Hotels, Restaurants and Amusement Centres	1,583,119	2.0	1,992,234	2.1	2,551,916	2.4
Stevedoring, Wharfing and Godowns	1,053,717	1.3	1,206,327	1.3	1,158,536	1.1
Clubs and Associations	885,679	1.1	1,008,710	1.1	1,073,692	1.0
Insurance Companies and Insurance Agents	1,037,796	1.3	1,287,766	1.4	1,284,019	1.2
Non-resident Corporations Trading through Agents (including Consignment Tax)	1,221,071	1.5	1,532,104	1.6	1,514,428	1.4
Building Contractors and Engineering Works	1,129,470	1.4	1,329,216	1.4	1,557,377	1.5
Aircraft Owners and Operators	43,745	0.1	127,340	0.1	134,628	0.1
Taxis, Hire Cars, Public Light Buses and Motor Boats	193,545	0.3	214,641	0.2	179,478	0.2
Miscellaneous	7,421,218	9.4	10,104,802	10.7	10,094,086	9.5
Total	78,897,014	100.0	94,775,325	100.0	106,171,112	100.0

SCHEDULE 4 UNINCORPORATED BUSINESSES — PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

Business Sectors	Final Tax Assessed for Year of Assessment					
	2009-10		2010-11		2011-12	
	(\$'000)	(%)	(\$'000)	(%)	(\$'000)	(%)
Property Developers, Property Dealers, Property Agents and Subletting Businesses	42,288	1.7	95,208	3.3	89,318	2.9
Finance and Securities including Brokers, Dealers and Insurance Agents	145,100	5.7	188,780	6.6	213,621	6.8
Builders, Decorators and Civil Engineering Works	20,801	0.8	28,155	1.0	23,064	0.7
Distribution —						
Import and Export	67,970	2.7	70,725	2.5	70,264	2.2
Wholesale	36,076	1.4	42,800	1.5	45,423	1.4
Retail	150,209	5.9	178,839	6.2	192,916	6.2
Manufacturing —						
Agricultural Trades and Food & Beverage Products Manufacturers	5,384	0.2	5,806	0.2	7,525	0.2
Cloth and Clothing	13,488	0.5	10,185	0.4	6,555	0.2
Chemical Products and Mechanical Engineering	27,269	1.1	33,286	1.2	25,698	0.8
Printing and Publishing	10,929	0.4	9,339	0.3	9,142	0.3
Others	16,095	0.6	16,839	0.6	20,562	0.7
Hotels, Restaurants and Amusement Centres	37,017	1.5	48,331	1.6	63,929	2.0
Transport (including Wharfing and Godowns)	31,087	1.2	35,964	1.2	28,875	0.9
Professions —						
Accountants	395,136	15.5	415,380	14.5	421,078	13.4
Architects, Engineers, Surveyors, etc.	4,792	0.2	4,372	0.2	3,633	0.1
Doctors and Dentists	612,463	24.0	656,840	22.9	876,419	27.9
Solicitors and Barristers	808,638	31.7	870,105	30.3	885,622	28.2
Other Professions	118,907	4.7	152,804	5.3	156,824	5.0
Miscellaneous	5,791	0.2	4,551	0.2	3,719	0.1
Non-resident Businesses *	21	0.0	72	0.0	4	0.0
Total	2,549,461	100.0	2,868,381	100.0	3,144,191	100.0

* Consignment Tax under Section 20A(3) of the Ordinance

SCHEDULE 5 ANALYSIS OF SALARIES TAX ASSESSMENTS FOR THE YEAR OF ASSESSMENT 2011-12 BY INCOME GROUP

Annual Income	No. of Taxpayers	Percentage of Taxpayers	No. of Elections for Joint Assessment	Total Income (After Deductions other than Self Education Expenses and Concessionary Deductions)	Total Allowances (See analysis Per Schedule 6)	Self Education Expenses	Concessionary Deductions				Total Net Chargeable Income	Final Tax	Percentage of Total Final Tax	Average Tax per Taxpayer
							Total Donations to Charities	Home Loan Interest	Elderly Residential Care Expenses	Contribution to Recognized Retirement Scheme				
(\$)		(%)		(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(%)	(\$)
108,001 – 110,000	7,191	0.44	0	784,964	776,628	5	48	2	0	33	8,248	38	0.00	5
110,001 – 120,000	58,028	3.55	0	6,722,999	6,267,024	1,929	5,692	1,599	10	90,058	356,687	1,759	0.00	30
120,001 – 130,000	58,274	3.57	0	7,288,878	6,295,158	11,841	15,234	7,484	65	142,118	816,978	4,058	0.01	70
130,001 – 140,000	56,197	3.44	0	7,582,764	6,079,560	24,546	23,701	14,181	223	157,070	1,283,483	6,392	0.01	114
140,001 – 150,000	54,133	3.31	0	7,851,779	5,903,226	34,785	28,080	20,061	345	167,351	1,697,931	8,546	0.02	158
150,001 – 180,000	147,635	9.04	0	24,308,787	16,582,314	171,178	101,355	82,433	2,229	566,460	6,802,818	52,398	0.11	355
180,001 – 210,000	133,479	8.16	0	26,019,351	16,440,438	219,070	136,646	114,765	4,706	680,115	8,423,611	92,738	0.19	695
210,001 – 240,000	127,818	7.82	5,834	28,805,192	17,953,320	213,539	158,781	136,494	6,181	759,152	9,577,725	136,024	0.28	1,064
240,001 – 270,000	114,727	7.02	7,440	29,252,074	17,505,205	191,722	184,644	153,116	13,138	759,658	10,444,591	178,466	0.36	1,556
270,001 – 300,000	106,146	6.50	9,823	30,229,561	17,826,142	187,416	195,275	159,564	12,892	704,008	11,144,264	246,911	0.50	2,326
300,001 – 400,000	257,475	15.76	33,244	89,102,740	50,041,936	502,527	681,107	554,765	54,374	1,847,032	35,420,999	1,436,294	2.91	5,578
400,001 – 500,000	158,866	9.72	21,402	70,477,838	34,820,775	342,106	620,607	511,324	57,776	1,275,070	32,850,180	2,236,343	4.54	14,077
500,001 – 600,000	95,281	5.83	10,383	51,705,838	21,743,075	228,845	494,961	384,918	46,134	753,539	28,054,366	2,575,756	5.22	27,033
600,001 – 700,000	62,750	3.84	5,240	40,332,377	14,192,084	126,846	440,452	259,411	33,904	516,801	24,762,879	2,717,412	5.51	43,305
700,001 – 800,000	41,316	2.53	2,782	30,879,625	9,393,928	85,657	322,474	186,739	24,406	319,196	20,547,225	2,502,764	5.08	60,576
800,001 – 900,000	26,411	1.62	1,817	22,331,749	6,060,033	55,294	204,622	133,635	16,132	205,516	15,656,517	2,028,065	4.11	76,789
900,001 – 1,000,000	21,378	1.31	1,189	20,282,618	4,864,914	42,332	194,776	109,041	13,924	149,867	14,907,764	2,021,392	4.10	94,555
1,000,001 – 1,500,000	53,907	3.30	2,875	64,691,318	12,353,325	96,326	589,421	302,424	26,937	384,378	50,938,507	7,366,039	14.94	136,643
1,500,001 – 2,000,000	20,531	1.26	939	35,331,721	4,059,856	29,135	282,487	147,889	8,917	138,059	30,665,378	4,594,671	9.32	223,792
2,000,001 – 3,000,000	16,376	1.00	581	39,460,789	2,620,974	16,445	274,491	138,393	6,017	109,524	36,294,945	5,486,629	11.13	335,041
3,000,001 – 5,000,000	9,282	0.57	87	34,946,900	517,176	6,614	239,021	78,261	1,757	62,447	34,041,624	5,058,310	10.26	544,959
5,000,001 – 7,500,000	3,356	0.21	12	20,165,843	2,412	1,299	138,987	31,296	472	21,914	19,969,463	2,955,464	5.99	880,651
7,500,001 – 10,000,000	1,347	0.08	1	11,539,060	216	691	87,338	9,983	180	8,867	11,431,785	1,698,613	3.45	1,261,034
10,000,001 & over	2,041	0.12	1	39,839,048	0	511	338,710	16,206	74	13,440	39,470,107	5,896,035	11.96	2,888,797
Total	1,633,945	100.00	103,650	739,933,813	272,299,719	2,590,659	5,758,910	3,553,984	330,793	9,831,673	445,568,075	49,301,117	100.00	30,173

SCHEDULE 6 ANALYSIS OF ALLOWANCES FOR THE YEAR OF ASSESSMENT 2011-12 BY INCOME GROUP

Annual Income	Basic Allowance	Married Person's Allowance	Child Allowance	Dependent Brother/Sister Allowance	Single Parent Allowance	Dependent Parent Allowance	Additional Dependent Parent Allowance	Dependent Grandparent Allowance	Additional Dependent Grandparent Allowance	Disabled Spouse Allowance	Disabled Parent Allowance	Disabled Grandparent Allowance	Disabled Child Allowance	Disabled Brother/Sister Allowance	Total Allowances
(\$)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
108,001 - 110,000	776,628	0	0	0	0	0	0	0	0	0	0	0	0	0	776,628
110,001 - 120,000	6,267,024	0	0	0	0	0	0	0	0	0	0	0	0	0	6,267,024
120,001 - 130,000	6,293,592	0	0	0	0	1,566	0	0	0	0	0	0	0	0	6,295,158
130,001 - 140,000	6,069,276	0	0	1,950	0	8,316	0	18	0	0	0	0	0	0	6,079,560
140,001 - 150,000	5,846,364	0	0	14,850	0	32,292	8,802	918	0	0	0	0	0	0	5,903,226
150,001 - 180,000	15,944,472	216	97,806	63,960	0	352,422	110,160	13,050	108	0	120	0	0	0	16,582,314
180,001 - 210,000	14,415,732	0	403,902	86,010	0	973,656	514,368	31,860	9,630	0	3,240	360	0	1,680	16,440,438
210,001 - 240,000	12,238,128	3,132,432	511,362	89,190	108	1,225,638	660,816	45,036	13,410	0	22,740	2,220	600	11,640	17,953,320
240,001 - 270,000	10,456,344	3,868,344	828,331	77,280	756	1,378,422	751,014	48,096	15,138	0	62,460	2,820	3,120	13,080	17,505,205
270,001 - 300,000	9,057,960	4,811,616	1,342,390	66,840	62,856	1,488,690	824,886	49,806	15,318	3,780	78,300	3,840	4,020	15,840	17,826,142
300,001 - 400,000	19,886,904	15,840,792	6,134,097	177,150	340,735	4,697,820	2,330,604	160,416	48,618	18,600	297,900	16,860	32,280	59,160	50,041,936
400,001 - 500,000	11,695,536	10,924,200	5,622,186	100,620	273,561	3,871,152	1,745,460	121,914	33,696	16,920	292,440	20,520	47,190	55,380	34,820,775
500,001 - 600,000	7,109,856	6,360,984	3,782,539	58,770	166,312	2,666,700	1,153,260	84,240	22,554	9,900	228,600	14,880	38,460	46,020	21,743,075
600,001 - 700,000	4,816,368	3,921,264	2,523,861	35,400	111,305	1,768,626	721,008	49,212	13,140	7,740	152,880	10,620	26,700	33,960	14,192,084
700,001 - 800,000	3,116,880	2,690,496	1,768,738	22,080	71,874	1,114,758	426,960	31,878	8,064	4,440	94,260	5,160	17,400	20,940	9,393,928
800,001 - 900,000	1,909,224	1,886,328	1,150,281	12,960	45,036	693,270	252,486	20,178	4,770	2,760	55,740	3,540	12,180	11,280	6,060,033
900,001 - 1,000,000	1,549,368	1,518,912	940,944	10,500	33,642	538,812	184,860	14,778	2,718	1,980	47,100	3,360	8,100	9,840	4,864,914
1,000,001 - 1,500,000	3,696,408	4,251,096	2,532,407	19,830	75,838	1,209,600	391,392	32,688	6,966	3,300	89,460	6,060	19,080	19,200	12,353,325
1,500,001 - 2,000,000	697,140	1,849,824	1,000,540	5,580	28,998	331,560	96,930	9,108	2,196	360	23,100	1,860	7,260	5,400	4,059,856
2,000,001 - 3,000,000	210,600	1,410,048	758,820	2,070	22,194	151,218	43,560	3,744	720	480	9,720	660	4,560	2,580	2,620,974
3,000,001 - 5,000,000	11,556	271,512	194,880	570	2,808	24,138	7,056	828	108	180	1,800	180	840	720	517,176
5,000,001 - 7,500,000	0	1,080	900	0	0	252	180	0	0	0	0	0	0	0	2,412
7,500,001 - 10,000,000	0	216	0	0	0	0	0	0	0	0	0	0	0	0	216
10,000,001 & over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	142,065,360	62,739,360	29,593,984	845,610	1,236,023	22,528,908	10,223,802	717,768	197,154	70,440	1,459,860	92,940	221,790	306,720	272,299,719

SCHEDULE 7 PROPERTY STATISTICS (as at 31 March 2013)

Classification of Properties	No. of Properties	%
(i) Solely owned by individuals [excluding those under item (iv)] (Rental income, if any, is reported in Composite Tax Returns)	820,074	34.48
(ii) Jointly owned, owned by tenants-in-common, and solely owned other than by individuals [excluding those under item (iv)] –		
Letting	121,656	
Other usage or vacant	<u>559,195</u>	28.63
(iii) Owned by corporations and exempted from property tax under the Inland Revenue Ordinance	435,871	18.33
(iv) With alienation restriction under Home Ownership Scheme or Private Sector Participation Scheme	295,224	12.41
(v) New ownership – awaiting classification	146,271	6.15
Total	2,378,291	100.00

Classification by Number of Owners	No. of Properties	%
Properties owned by :		
1 owner	1,484,755	62.44
2 owners	830,310	34.91
3 owners	41,603	1.75
4 owners	10,582	0.44
5 owners	4,511	0.19
6 - 10 owners	5,348	0.22
11 - 20 owners	1,037	0.04
Over 20 owners	145	0.01
Total	2,378,291	100.00

SCHEDULE 8 BUSINESS REGISTRATION STATISTICS

Fiscal Year	2009-10	2010-11	2011-12	2012-13
New registrations	149,854	203,499	178,074	200,112
Re-opened registrations	8,698	10,782	12,460	11,279
Cancelled registrations	97,714	99,219	116,698	121,836
Current registrations as at 31 March	945,134	1,060,196	1,134,032	1,223,587

Certificates issued (including certificates with annual fees waived)	999,029	1,125,127	1,158,838	1,264,736
Businesses exempted from payment of fees	14,244	11,839	13,697	11,907
Extracts of information issued	317,325	339,453	333,547	344,611

	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Fees and penalties collected (excluding levy)*	578,647	35,752	1,292,919	122,869
Court fines	5,578	6,009	7,268	6,358
Fees and penalties in arrears as at 31 March (excluding levy)	32,658	14,379	92,781	48,110

* The annual fees in respect of business and branch certificates with commencement dates falling within the following periods were waived:

- (1) 1 August 2009 to 31 July 2011
- (2) 1 April 2012 to 31 March 2013

SCHEDULE 9 STAMP DUTY COLLECTIONS AND STAMP OFFICE ACTIVITIES

Fiscal Year	2009-10		2010-11		2011-12		2012-13	
		(\$m)		(\$m)		(\$m)		(\$m)
Duties on –								
• Property Assignments and Chargeable Agreements		16,236.7		24,504.5		20,447.5		22,355.0
• Contract notes								
– Collected by Stamp Office		2,084.5		2,543.4		2,135.8		1,734.7
– Collected through The Stock Exchange of Hong Kong Limited	<u>23,636.1</u>	25,720.6	<u>23,333.9</u>	25,877.3	<u>21,170.4</u>	23,306.2	<u>18,147.3</u>	19,882.0
• Leases		343.3		484.8		473.1		493.2
• Transfer deeds		3.5		4.2		2.3		2.2
• Other documents		50.7		57.6		66.4		66.1
Penalties		27.7		76.5		60.3		81.1
Additional duties for delays in payment		0.1		0.2		0.1		0.1
Total duty collections		42,382.6		51,005.1		44,355.9		42,879.7
Average number of callers to Stamp Office per day		1,866		1,890		1,860		1,642
Number of documents stamped during the year		1,648,131		1,955,228		1,707,450		1,647,554

SCHEDULE 10 ESTATE DUTY — DUTY ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2013

	Assessments issued before 1 April 2012	Assessments issued in 2012-13						Additional Assessments	Total
		Original Assessments							
		Estates valued under \$2m	Estates valued \$2m to \$4m	Estates valued \$4m to \$10m	Estates valued \$10m to \$20m	Estates valued over \$20m			
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	
Outstanding charges brought forward from 2011-12	286,690	–	–	–	–	–	–	286,690	
Less: Amount discharged	635	–	–	–	–	–	–	635	
Net outstanding charges brought forward from 2011-12	286,055	–	–	–	–	–	–	286,055	
Net duty assessed	0	108	0	1,270	5,297	141,345	928	148,948	
Penalties charged	0	20	0	190	270	7,533	10	8,023	
Interest charged	4,776	311	0	907	2,185	67,164	708	76,051	
Total amount payable	290,831	439	0	2,367	7,752	216,042	1,646	519,077	
Less: Amount paid on account before 1 April 2012	0	310	0	2,179	1,437	111,297	5,509	120,732	
Net duty, penalties and interest payable/(refundable) in 2012-13	290,831	129	0	188	6,315	104,745	(3,863)	398,345	
Less: Outstanding charges carried forward to 2013-14	186,077	0	0	188	3,624	71,269	17	261,175	
Net duty, penalties and interest paid/(refunded) in 2012-13	104,754	129	0	0	2,691	33,476	(3,880)	137,170	
Add: Duty and interest paid on account in respect of assessments to be issued in subsequent years	0	1	0	151	16	305	0	473	
Total collections in 2012-13	104,754	130	0	151	2,707	33,781	(3,880)	137,643	

SCHEDULE 11 BETTING DUTY COLLECTIONS

Fiscal Year	2010-11		2011-12		2012-13	
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Horse Racing						
Day Meetings						
Net Stake Receipts	8,008,988		8,380,488		8,928,955	
Betting Duty		5,793,397		6,069,866		6,487,470
Night Meetings						
Net Stake Receipts	5,139,379		5,428,088		5,475,583	
Betting Duty		3,722,583		3,932,561		3,977,962
Horse Race Betting Duty (For rates, please refer to Figure 21 of Chapter 3)		9,515,980		10,002,427		*10,465,432
Lotteries (Mark Six)						
Proceeds from Lotteries	6,416,584		8,054,314		7,811,778	
Lotteries Duty (Rate: 25%)		1,604,146		2,013,579		1,952,944
Football Betting						
Net Stake Receipts	7,277,868		7,489,178		8,292,759	
Football Betting Duty (Rate: 50%)		3,638,934		3,744,589		*4,146,380
Total duty collected		14,759,060		15,760,595		16,564,756

* Provisional payment

SCHEDULE 12 TAX RESERVE CERTIFICATES

Fiscal Year	Sales		Redemption		
	Number of Certificates	Amount	Number of Certificates	Amount	Interest
		(\$'000)		(\$'000)	(\$'000)
2009-10					
Save for Tax Payment					
• Paper certificate	5	79	82	739	33
• Save-As-You-Earn Scheme	47,459	76,715	44,511	80,699	895
• Electronic Tax Reserve Certificates Scheme	37,370	241,932	37,909	238,717	824
Security for Tax in Dispute	1,487	2,974,050	1,176	1,824,821	28,556
Total	86,321	3,292,776	83,678	2,144,976	30,308
		(\$'000)		(\$'000)	(\$'000)
2010-11					
Save for Tax Payment					
• Paper certificate	7	20	21	119	6
• Save-As-You-Earn Scheme	46,602	75,917	48,079	77,604	570
• Electronic Tax Reserve Certificates Scheme	39,081	265,017	37,695	252,047	335
Security for Tax in Dispute	1,507	3,070,899	1,594	2,739,933	34,024
Total	87,197	3,411,853	87,389	3,069,703	34,935
		(\$'000)		(\$'000)	(\$'000)
2011-12					
Save for Tax Payment					
• Paper certificate	7	32	45	80	9
• Save-As-You-Earn Scheme	45,471	75,153	43,008	73,660	293
• Electronic Tax Reserve Certificates Scheme	40,775	271,391	40,131	269,442	182
Security for Tax in Dispute	1,606	2,464,592	1,587	4,074,055	5,631
Total	87,859	2,811,168	84,771	4,417,237	6,115
		(\$'000)		(\$'000)	(\$'000)
2012-13					
Save for Tax Payment					
• Paper certificate	4	7	25	109	5
• Save-As-You-Earn Scheme	44,766	73,428	40,123	73,611	162
• Electronic Tax Reserve Certificates Scheme	41,787	299,700	38,742	271,408	101
Security for Tax in Dispute	1,500	2,291,308	1,280	3,432,117	18,322
Total	88,057	2,664,443	80,170	3,777,245	18,590

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

2012-13

	Inland Revenue Ordinance										Total	
	Failure to submit return, etc. 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	8,029	18,903,250	827	4,057,900	6	900,000	0	0	0	0	8,862	23,861,150
• Unincorporated Businesses	629	1,298,900	36	178,300	0	0	0	0	0	0	665	1,477,200
Salaries Tax												
• Employees	1,684	3,745,500	316	1,399,400	0	0	0	0	0	0	2,000	5,144,900
• Employers	109	311,800	23	91,100	0	0	0	0	0	0	132	402,900
Property Tax												
• Individuals	24	66,000	1	3,000	0	0	0	0	0	0	25	69,000
Total	10,475	24,325,450	1,203	5,729,700	6	900,000	0	0	0	0	11,684	30,955,150

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 2013 is 18,033

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