

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

2013-14

	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	7,093	16,309,300	662	3,051,200	0	0	0	0	4	8,316,000	7,759	27,676,500
• Unincorporated Businesses	309	655,700	32	154,300	0	0	0	0	0	0	341	810,000
Salaries Tax												
• Employees	1,420	3,140,560	169	671,900	2	40,716	0	0	0	0	1,591	3,853,176
• Employers	153	388,900	45	224,700	0	0	0	0	0	0	198	613,600
Property Tax												
• Individuals	42	104,700	6	29,400	2	34,704	0	0	0	0	50	168,804
Total	9,017	20,599,160	914	4,131,500	4	75,420	0	0	4	8,316,000	9,939	33,122,080

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 2014 is 15,280