

Schedules



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**SCHEDULE
1**
EARNINGS AND PROFITS TAX - TAX ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2015

	Property Tax	Salaries Tax	Profits Tax (Corporations)	Profits Tax (Unincorporated Businesses)	Personal Assessment	Total
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Tax assessed during the year -						
2012-13 and earlier years	156,289,700	405,760,399	(419,226,844)	(464,123,535)	513,017,943	191,717,663
2013-14 Final Tax only	408,840,040	306,330,187	(805,558,837)	851,538,255	4,353,021,831	5,114,171,476
2014-15 Provisional Payments and Final Tax	2,659,973,811	61,305,195,236	128,477,413,999	4,532,544,377	1,746,027	196,976,873,450
Total Tax Assessed	3,225,103,551	62,017,285,822	127,252,628,318	4,919,959,097	4,867,785,801	202,282,762,589
Add: Collectables -						
Tax outstanding as at 31 March 2014 brought forward	545,178,663	9,897,165,075	41,716,317,478	2,383,685,290	673,419,124	55,215,765,630
Surcharge, Compound Penalty and Additional Tax imposed and Costs awarded by the Board of Review	29,938,230	278,611,815	758,148,410	153,621,792	12,041,912	1,232,362,159
Interest on Tax Held Over	3,959	1,014,290	49,171,968	491,587	268,859	50,950,663
Write-off re-opened	1,553,926	26,491,657	1,002,417	9,022,733	2,363,762	40,434,495
Total of Tax Assessed and Collectables (a)	3,801,778,329	72,220,568,659	169,777,268,591	7,466,780,499	5,555,879,458	258,822,275,536
Collections during the year -						
Net Tax collected	2,913,245,966	59,087,013,444	131,912,381,580	5,015,841,227	4,804,557,200	203,733,039,417
<i>(After allowing for refunds of tax)</i>	<i>107,444,612</i>	<i>2,921,122,204</i>	<i>6,223,049,409</i>	<i>266,280,739</i>	<i>316,316,610</i>	<i>9,834,213,574</i>
Surcharge, Compound Penalty, Additional Tax and Costs awarded by the Board of Review	25,402,862	258,799,646	722,555,897	146,149,888	11,677,232	1,164,585,525
Interest on Tax Held Over	4,177	950,583	48,841,226	1,140,305	978,127	51,914,418
Total Net Collections (b)	2,938,653,005	59,346,763,673	132,683,778,703	5,163,131,420	4,817,212,559	204,949,539,360
Balance of Tax, Surcharge, etc. payable (a) - (b)	863,125,324	12,873,804,986	37,093,489,888	2,303,649,079	738,666,899	53,872,736,176
Less: Not collected by virtue of set-off	227,131,819	2,142,747,470	-	453,198,367	-	2,823,077,656
Written-off as irrecoverable	2,146,357	41,813,392	274,000,355	9,751,391	4,732,456	332,443,951
Tax, Surcharge, etc. outstanding as at 31 March 2015 carried forward	633,847,148	10,689,244,124	36,819,489,533	1,840,699,321	733,934,443	50,717,214,569
Less: Under objection or appeal	12,260,732	820,147,313	25,816,599,849	383,469,671	320,556,427	27,353,033,992
Listed for write-off but awaiting approval	1,718,149	300,845	309,300	3,493,313	200,844	6,022,451
Assessed but not yet due	359,034,406	7,363,698,070	7,817,111,204	505,045,458	217,548,953	16,262,438,091
Net Tax, Surcharge, etc. in arrears as at 31 March 2015	260,833,861	2,505,097,896	3,185,469,180	948,690,879	195,628,219	7,095,720,035

	2011-12		2012-13		2013-14		2014-15	
	No. of Demand Notes	Tax Assessed	No. of Demand Notes	Tax Assessed	No. of Demand Notes	Tax Assessed	No. of Demand Notes	Tax Assessed
Profits Tax -		(\$'000)		(\$'000)		(\$'000)		(\$'000)
Corporations	111,610	110,937,289	107,179	115,231,917	111,443	118,131,430	116,188	127,252,628
Unincorporated Businesses	31,060	4,920,954	33,419	5,228,490	35,817	4,778,655	34,713	4,919,959
Salaries Tax	1,386,338	54,456,246	1,386,174	52,554,919	1,510,435	57,703,433	1,599,576	62,017,286
Property Tax	121,722	2,102,117	127,302	2,504,360	136,286	2,814,034	137,264	3,225,104
Personal Assessment	195,353	4,599,041	208,638	4,044,071	209,687	4,409,689	210,908	4,867,786
Total	1,846,083	177,015,647	1,862,712	179,563,757	2,003,668	187,837,241	2,098,649	202,282,763

	2011-12		2012-13		2013-14		2014-15	
	Collections		Collections		Collections		Collections	
Profits Tax -		(\$'000)		(\$'000)		(\$'000)		(\$'000)
Corporations		113,798,601		120,727,141		116,097,465		132,683,779
Unincorporated Businesses		4,801,270		4,911,223		4,784,348		5,163,131
Salaries Tax		51,761,323		50,466,999		55,620,272		59,346,764
Property Tax		1,948,429		2,258,216		2,583,845		2,938,653
Personal Assessment		4,512,218		4,078,199		4,420,011		4,817,212
Total		176,821,841		182,441,778		183,505,941		204,949,539

**SCHEDULE
3**
CORPORATIONS - PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

Business Sectors	Final Tax Assessed for Year of Assessment					
	2011-12		2012-13		2013-14	
	(\$'000)	(%)	(\$'000)	(%)	(\$'000)	(%)
Distribution -						
Retail	5,293,608	5.0	5,025,194	4.5	4,920,240	4.2
Wholesale, Import and Export	24,029,280	22.6	23,563,186	21.5	24,388,442	20.7
Foreign Corporations carrying on Import and Export	66,808	0.1	65,710	0.1	64,184	0.1
Public Utilities	5,508,957	5.2	6,343,571	5.8	6,382,638	5.4
Property, Investment and Finance (other than Banking)	26,506,315	25.0	26,607,918	24.3	26,342,158	22.3
Banking	17,539,464	16.5	19,973,652	18.2	25,639,273	21.7
Manufacturing -						
Clothing and Textiles	1,194,642	1.1	952,153	0.9	1,043,366	0.9
Food and Beverage Products	398,606	0.4	456,038	0.4	471,059	0.4
Steel and Other Metals	290,791	0.3	283,853	0.3	249,447	0.2
Printing and Publishing	571,137	0.5	546,678	0.5	502,801	0.4
Others	3,744,932	3.5	4,013,031	3.7	4,364,051	3.7
Shipping (including Shipping Agents, Shipbuilding, Docking, Travel Agents, Air Forwarding Agents and Airline Booking Agents)	1,478,412	1.4	1,112,576	1.0	1,132,072	1.0
Hotels, Restaurants and Amusement Centres	2,551,916	2.4	2,927,990	2.7	3,136,661	2.7
Stevedoring, Wharfing and Godowns	1,158,536	1.1	1,278,768	1.2	1,320,083	1.1
Clubs and Associations	1,073,692	1.0	1,028,560	0.9	1,106,852	0.9
Insurance Companies and Insurance Agents	1,284,019	1.2	1,588,485	1.5	1,748,961	1.5
Non-resident Corporations Trading through Agents (including Consignment Tax)	1,514,428	1.4	1,416,041	1.3	1,448,759	1.2
Building Contractors and Engineering Works	1,557,377	1.5	1,804,785	1.7	1,941,348	1.6
Aircraft Owners and Operators	134,628	0.1	197,297	0.2	180,244	0.2
Taxis, Hire Cars, Public Light Buses and Motor Boats	179,478	0.2	192,077	0.2	227,934	0.2
Miscellaneous	10,094,086	9.5	10,003,115	9.1	11,321,514	9.6
Total	106,171,112	100.0	109,380,678	100.0	117,932,087	100.0

**SCHEDULE
4**
UNINCORPORATED BUSINESSES - PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

Business Sectors	Final Tax Assessed for Year of Assessment					
	2011-12		2012-13		2013-14	
	(\$'000)	(%)	(\$'000)	(%)	(\$'000)	(%)
Property Developers, Property Dealers, Property Agents and Subletting Businesses	89,318	2.9	118,366	3.7	85,068	2.5
Finance and Securities including Brokers, Dealers and Insurance Agents	213,621	6.8	230,093	7.2	281,448	8.4
Builders, Decorators and Civil Engineering Works	23,064	0.7	37,980	1.2	42,423	1.3
Distribution -						
Import and Export	70,264	2.2	70,395	2.2	71,035	2.1
Wholesale	45,423	1.4	47,250	1.5	40,738	1.2
Retail	192,916	6.2	206,678	6.4	213,913	6.4
Manufacturing -						
Agricultural Trades and Food & Beverage Products Manufacturers	7,525	0.2	16,206	0.5	28,014	0.8
Cloth and Clothing	6,555	0.2	4,532	0.1	5,276	0.2
Chemical Products and Mechanical Engineering	25,698	0.8	28,363	0.9	27,905	0.8
Printing and Publishing	9,142	0.3	7,824	0.2	7,223	0.2
Others	20,562	0.7	17,344	0.5	18,256	0.5
Hotels, Restaurants and Amusement Centres	63,929	2.0	74,506	2.3	80,939	2.4
Transport (including Wharfing and Godowns)	28,875	0.9	34,079	1.1	35,380	1.1
Professions -						
Accountants	421,078	13.4	386,833	12.0	359,891	10.8
Architects, Engineers, Surveyors, etc.	3,633	0.1	3,753	0.1	4,263	0.1
Doctors and Dentists	876,419	27.9	881,574	27.5	903,598	27.1
Solicitors and Barristers	885,622	28.2	859,123	26.7	912,824	27.4
Other Professions	156,824	5.0	184,872	5.7	215,750	6.5
Miscellaneous	3,719	0.1	5,928	0.2	7,153	0.2
Non-resident Businesses *	4	0.0	4	0.0	2	0.0
Total	3,144,191	100.0	3,215,703	100.0	3,341,099	100.0

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

**SCHEDULE
5**
ANALYSIS OF SALARIES TAX ASSESSMENTS FOR THE YEAR OF ASSESSMENT 2013-14 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 Concessory Deductions)	Total Allowances (See analysis per Schedule 6)	Self Education Expenses	Concessory 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)	(%)	(\$)
120,001 - 130,000	43,790	2.57	0	5,506,026	5,254,800	578	3,009	545	5	48,075	199,014	975	0.00	22
130,001 - 140,000	55,638	3.27	0	7,508,807	6,676,845	6,553	12,745	4,610	37	138,479	669,538	3,323	0.01	60
140,001 - 150,000	56,741	3.33	0	8,228,598	6,815,880	16,858	22,587	11,511	147	164,087	1,197,528	5,963	0.01	105
150,001 - 180,000	158,022	9.28	0	26,094,750	19,320,383	108,299	92,686	66,310	1,596	569,167	5,936,309	37,144	0.07	235
180,001 - 210,000	133,777	7.86	0	26,051,195	17,260,520	166,755	116,001	106,944	3,268	645,282	7,752,425	75,738	0.13	566
210,001 - 240,000	128,421	7.54	0	28,873,177	18,028,301	193,330	152,400	153,097	6,016	780,142	9,559,891	126,094	0.22	982
240,001 - 270,000	118,625	6.97	7,626	30,224,159	19,020,962	170,114	160,447	166,800	9,869	796,328	9,899,639	160,259	0.28	1,351
270,001 - 300,000	112,283	6.59	7,721	32,003,653	19,159,445	165,603	198,284	195,065	13,588	855,104	11,416,564	264,531	0.47	2,356
300,001 - 400,000	280,678	16.49	32,673	97,354,856	56,565,584	506,965	689,912	694,839	52,998	2,405,218	36,439,340	1,567,996	2.76	5,586
400,001 - 500,000	186,106	10.93	29,238	82,941,810	44,364,588	344,411	677,899	719,704	60,724	1,797,777	34,976,707	2,460,919	4.33	13,223
500,001 - 600,000	120,627	7.08	16,092	65,950,524	30,474,091	259,520	608,464	656,671	52,952	1,204,749	32,694,077	3,065,138	5.39	25,410
600,001 - 700,000	75,643	4.44	8,155	49,136,094	19,234,888	160,083	512,882	461,515	45,169	790,537	27,931,020	3,115,047	5.48	41,181
700,001 - 800,000	47,004	2.76	4,521	35,027,193	12,087,647	99,706	353,374	322,195	28,200	470,951	21,665,120	2,653,983	4.67	56,463
800,001 - 900,000	35,279	2.07	2,605	29,795,613	9,008,735	68,671	319,560	250,764	23,248	346,465	19,778,170	2,586,965	4.55	73,329
900,001 - 1,000,000	24,002	1.41	1,721	22,697,584	6,120,585	49,051	217,441	180,514	17,749	236,936	15,875,308	2,170,881	3.82	90,446
1,000,001 - 1,500,000	64,870	3.81	3,874	77,657,233	16,584,776	117,869	730,848	528,415	37,934	579,267	59,078,124	8,616,398	15.16	132,826
1,500,001 - 2,000,000	23,684	1.39	1,173	40,656,169	5,621,805	36,581	327,949	224,234	11,385	208,242	34,225,973	5,201,126	9.15	219,605
2,000,001 - 3,000,000	19,261	1.13	808	46,181,298	3,816,784	23,399	355,114	209,811	8,006	161,020	41,607,164	6,362,070	11.19	330,308
3,000,001 - 5,000,000	10,578	0.62	147	39,754,360	973,294	7,573	280,244	109,032	2,934	90,448	38,290,835	5,750,682	10.11	543,645
5,000,001 - 7,500,000	3,862	0.23	7	23,228,555	10,716	2,484	161,630	39,624	334	31,974	22,981,793	3,410,040	6.00	882,973
7,500,001 - 10,000,000	1,551	0.09	1	13,276,093	310	961	97,555	16,183	183	12,936	13,147,965	1,956,691	3.44	1,261,567
10,000,001 & over	2,343	0.14	3	49,076,545	0	905	518,173	20,479	340	19,168	48,517,480	7,254,201	12.76	3,096,117
Total	1,702,785	100.00	116,365	837,224,292	316,400,939	2,506,269	6,609,204	5,138,862	376,682	12,352,352	493,839,984	56,846,164	100.00	33,384

**SCHEDULE
6**

ANALYSIS OF ALLOWANCES FOR THE YEAR OF ASSESSMENT 2013-14 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)
120,001 - 130,000	5,254,800	0	0	0	0	0	0	0	0	0	0	0	0	0	5,254,800
130,001 - 140,000	6,676,560	0	0	0	0	285	0	0	0	0	0	0	0	0	6,676,845
140,001 - 150,000	6,809,040	0	0	0	0	6,840	0	0	0	0	0	0	0	0	6,815,880
150,001 - 180,000	18,962,640	0	110	44,418	0	233,434	73,739	6,004	38	0	0	0	0	0	19,320,383
180,001 - 210,000	16,053,240	0	213,185	68,541	0	635,835	266,627	19,760	3,002	0	330	0	0	0	17,260,520
210,001 - 240,000	15,410,520	0	497,553	80,850	0	1,278,244	698,687	38,076	12,293	0	7,326	528	0	4,224	18,028,301
240,001 - 270,000	12,180,000	4,110,000	516,814	80,586	60	1,322,343	709,175	42,921	12,863	0	32,208	1,452	1,254	11,286	19,020,962
270,001 - 300,000	11,314,080	4,319,760	886,759	74,811	540	1,547,018	860,358	48,792	15,257	0	72,534	3,102	2,508	13,926	19,159,445
300,001 - 400,000	25,223,280	16,916,160	5,548,428	191,136	280,886	5,117,916	2,658,366	166,991	50,977	19,470	293,634	16,038	23,166	59,136	56,565,584
400,001 - 500,000	14,874,240	14,916,960	7,053,812	118,173	338,388	4,419,609	2,002,790	134,843	37,734	22,704	313,566	15,774	56,529	59,466	44,364,588
500,001 - 600,000	9,807,720	9,335,040	5,426,278	77,946	237,882	3,525,146	1,521,463	100,719	24,909	14,454	277,200	15,972	53,328	56,034	30,474,091
600,001 - 700,000	6,278,040	5,598,240	3,530,173	48,081	139,868	2,325,885	930,506	66,937	16,625	9,834	197,670	11,088	37,127	44,814	19,234,888
700,001 - 800,000	3,817,800	3,645,360	2,329,955	27,852	87,240	1,411,795	537,339	38,798	9,348	7,722	114,708	7,722	24,882	27,126	12,087,647
800,001 - 900,000	2,895,840	2,675,280	1,788,127	19,635	63,977	1,031,130	370,196	26,429	6,517	4,290	85,932	4,488	17,358	19,536	9,008,735
900,001 - 1,000,000	1,917,120	1,926,240	1,224,173	12,474	44,364	662,986	227,886	19,000	4,370	3,168	52,734	3,828	10,428	11,814	6,120,585
1,000,001 - 1,500,000	4,985,640	5,597,520	3,485,020	28,677	103,428	1,630,143	508,060	41,648	7,828	6,270	124,938	8,580	27,126	29,898	16,584,776
1,500,001 - 2,000,000	1,179,720	2,355,360	1,376,211	6,699	35,940	468,787	131,176	12,426	2,356	1,650	30,888	2,904	10,560	7,128	5,621,805
2,000,001 - 3,000,000	399,000	1,936,080	1,111,075	3,399	28,260	238,659	64,961	5,548	1,026	660	16,500	1,056	6,666	3,894	3,816,784
3,000,001 - 5,000,000	31,080	506,880	362,810	759	9,000	43,130	10,811	874	228	198	3,894	264	2,178	1,188	973,294
5,000,001 - 7,500,000	240	4,080	4,830	0	0	988	342	38	0	0	66	0	132	0	10,716
7,500,001 - 10,000,000	120	0	70	0	120	0	0	0	0	0	0	0	0	0	310
10,000,001 & over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	164,070,720	73,842,960	35,355,383	884,037	1,369,953	25,900,173	11,572,482	769,804	205,371	90,420	1,624,128	92,796	273,242	349,470	316,400,939

SCHEDULE
7
PROPERTY STATISTICS (as at 31 March 2015)

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)		881,689	36.23
(ii) Jointly owned, owned by tenants-in-common, and solely owned other than by individuals [excluding those under item (iv)] -			
Letting	128,739		
Other usage or vacant	555,394	684,133	28.11
(iii) Owned by corporations and exempted from property tax under the Inland Revenue Ordinance		436,672	17.95
(iv) With alienation restriction under Home Ownership Scheme or Private Sector Participation Scheme		303,935	12.49
(v) New ownership - awaiting classification		126,970	5.22
Total		2,433,399	100.00

Classification by Number of Owners	No. of Properties		%
Properties owned by : 1 owner		1,561,640	64.18
2 owners		807,862	33.20
3 owners		40,966	1.68
4 owners		10,660	0.44
5 owners		4,742	0.19
6 - 10 owners		6,121	0.25
11 - 20 owners		1,258	0.05
Over 20 owners		150	0.01
Total		2,433,399	100.00

Fiscal Year	2011-12	2012-13	2013-14	2014-15
New registrations	178,074	200,112	228,483	174,741
Re-opened registrations	12,460	11,279	12,290	12,051
Cancelled registrations	116,698	121,836	111,705	133,745
Current registrations as at 31 March	1,134,032	1,223,587	1,352,655	1,405,702
Certificates with fees collected (including certificates with annual fees waived)	1,158,838	1,264,736	1,403,124	1,382,214
Businesses exempted from payment of fees	13,697	11,907	9,779	13,834
Extracts of information issued	333,547	344,611	352,409	359,018
	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Fees and penalties collected (excluding levy)*	1,292,919	122,869	73,494	2,480,563
Court fines	7,268	6,358	6,426	9,473
Fees and penalties in arrears as at 31 March (excluding levy)	92,781	48,110	25,707	210,297

* 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
- (3) 1 April 2013 to 31 March 2014

SCHEDULE
9
STAMP DUTY COLLECTIONS AND STAMP OFFICE ACTIVITIES

Fiscal Year	2011-12		2012-13		2013-14		2014-15	
	(\$m)		(\$m)		(\$m)		(\$m)	
Duties on -								
• Property Assignments and Chargeable Agreements	20,447.5		22,355.0		18,160.7		49,214.8	
• Contract notes								
- Collected by Stamp Office	2,135.8		1,734.7		2,148.0		2,188.0	
- Collected through The Stock Exchange of Hong Kong Limited	21,170.4	23,306.2	18,147.3	19,882.0	20,556.3	22,704.3	22,697.1	24,885.1
• Leases	473.1		493.2		545.3		576.7	
• Transfer deeds	2.3		2.2		2.8		2.3	
• Other documents	66.4		66.1		77.6		127.4	
Penalties	60.3		81.1		23.6		38.4	
Additional duties for delays in payment	0.1		0.1		0.4		0.2	
Total duty collections	44,355.9		42,879.7		41,514.7		74,844.9	
Average number of callers to Stamp Office per day	1,860		1,642		1,530		1,703	
Number of documents stamped during the year	1,707,450		1,647,554		1,718,029		1,714,714	

	Assessments issued before 1 April 2014	Assessments issued in 2014-15						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 2013-14	188,010	-	-	-	-	-	-	188,010	
Less: Amount discharged	7,400	-	-	-	-	-	-	7,400	
Net outstanding charges brought forward from 2013-14	180,610	-	-	-	-	-	-	180,610	
Net duty assessed	0	15	0	2,470	864	87,533	369	91,251	
Penalties charged	0	4	0	691	0	0	71	766	
Interest charged	2,744	49	0	3,101	872	41,076	397	48,239	
Total amount payable	183,354	68	0	6,262	1,736	128,609	837	320,866	
Less: Amount paid on account before 1 April 2014	0	64	0	4,736	864	48,302	99	54,065	
Net duty, penalties and interest payable in 2014-15	183,354	4	0	1,526	872	80,307	738	266,801	
Less: Outstanding charges carried forward to 2015-16	134,483	0	0	0	872	0	0	135,355	
Net duty, penalties and interest paid in 2014-15	48,871	4	0	1,526	0	80,307	738	131,446	
Add: Duty and interest paid on account in respect of assessments to be issued in subsequent years	0	0	0	1,526	156	45,040	0	46,722	
Total collections in 2014-15	48,871	4	0	3,052	156	125,347	738	178,168	

**SCHEDULE
11**
BETTING DUTY COLLECTIONS

Fiscal Year	2012-13		2013-14		2014-15	
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Horse Racing						
Day Meetings						
Net Stake Receipts	8,928,955		9,570,428		10,131,946	
Betting Duty		6,487,470		6,969,907		7,391,089
Night Meetings						
Net Stake Receipts	5,475,583		6,435,139		6,230,032	
Betting Duty		3,977,962		4,688,113		4,541,397
Horse Race Betting Duty (For rates, please refer to Figure 22 of Chapter 3)		10,465,432		11,658,020		* 11,932,486
Lotteries (Mark Six)						
Proceeds from Lotteries	7,811,778		7,724,688		7,881,398	
Lotteries Duty (Rate: 25%)		1,952,944		1,931,172		1,970,350
Football Betting						
Net Stake Receipts	8,292,759		8,954,514		11,152,964	
Football Betting Duty (Rate: 50%)		4,146,380		4,477,257		* 5,576,482
Total duty collected		16,564,756		18,066,449		19,479,318

* Provisional payment

Fiscal Year	Sales		Redemption		
	Number of Certificates	Amount	Number of Certificates	Amount	Interest
		(\$'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
		(\$'000)		(\$'000)	(\$'000)
2013-14					
Save for Tax Payment					
• Paper certificate	3	3	58	80	12
• Save-As-You-Earn Scheme	44,617	73,071	47,096	75,342	140
• Electronic Tax Reserve Certificates Scheme	43,367	332,138	42,506	326,295	106
Security for Tax in Dispute	1,409	2,738,027	1,565	3,511,091	25,525
Total	89,396	3,143,239	91,225	3,912,808	25,783
		(\$'000)		(\$'000)	(\$'000)
2014-15					
Save for Tax Payment					
• Paper certificate	3	43	17	49	1
• Save-As-You-Earn Scheme	44,235	75,570	45,070	76,288	101
• Electronic Tax Reserve Certificates Scheme	45,242	353,519	44,292	337,026	95
Security for Tax in Dispute	1,604	2,203,667	1,466	3,704,614	31,119
Total	91,084	2,632,799	90,845	4,117,977	31,316

**SCHEDULE
13**
EARNINGS AND PROFITS TAX - OFFENCES COMMITTED AND COURT FINES IMPOSED
2014-15

	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	5,118	12,174,200	657	3,166,500	0	0	0	0	0	0	5,775	15,340,700
• Unincorporated Businesses	247	540,900	22	133,800	0	0	0	0	0	0	269	674,700
Salaries Tax												
• Employees	1,355	2,967,700	135	666,500	38	319,000	0	0	0	0	1,528	3,953,200
• Employers	297	702,100	40	195,600	0	0	0	0	0	0	337	897,700
Property Tax												
• Individuals	64	142,200	6	25,500	4	0	0	0	0	0	74	167,700
Total	7,081	16,527,100	860	4,187,900	42	319,000	0	0	0	0	7,983	21,034,000

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 2015 is 19,917

2014-15

	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	21,095	21,044,569	204,029	172,474,862	11,796	122,984,494	8,571	21,975,292	14,959	9,088,612	260,450	347,567,829
Compound Penalties for offences under the Inland Revenue Ordinance												
• section 51(4B)*	0	0	0	0	5	18,400	0	0	0	0	5	18,400
• section 80(1)	17	76,000	938	2,523,980	120	6,246,000	130	6,795,000	0	0	1,205	15,640,980
• section 80(2)	754	8,045,191	8,978	93,404,932	7,022	335,790,516	997	95,082,300	132	2,892,600	17,883	535,215,539
• section 82(1)	8	58,400	49	7,269,197	39	54,889,000	37	27,059,600	0	0	133	89,276,197
• 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	236	714,070	231	2,927,844	822	238,205,000	129	2,709,600	17	60,700	1,435	244,617,214
Costs awarded by the Board of Review	0	0	3	11,000	3	15,000	0	0	0	0	6	26,000
Total	22,110	29,938,230	214,228	278,611,815	19,807	758,148,410	9,864	153,621,792	15,108	12,041,912	281,117	1,232,362,159

* Including penalties imposed by the Court