

## SCHEDULE 13 EARNINGS AND PROFITS TAX — OFFENCES COMMITTED AND COURT FINES IMPOSED

2009-10

|                             | Inland Revenue Ordinance   |                      |   |                      |  |                      |  |                      |  |                      | Total              |                      |
|-----------------------------|--|----------------------|---|----------------------|--|----------------------|--|----------------------|--|----------------------|--------------------|----------------------|
|                             | Failure to submit return and other 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 (\$) |
| <b>Profits Tax</b>          |  |                      |   |                      |  |                      |  |                      |  |                      |                    |                      |
| • Corporations              | 10,018   | 21,887,700           | 1,512   | 7,154,500            | 0  | 0                    | 0  | 0                    | 0  | 0                    | <b>11,530</b>      | <b>29,042,200</b>    |
| • Unincorporated Businesses | 455  | 864,800              | 34  | 154,100              | 0  | 0                    | 0  | 0                    | 0  | 0                    | <b>489</b>         | <b>1,018,900</b>     |
| <b>Salaries Tax</b>         |  |                      |   |                      |  |                      |  |                      |  |                      |                    |                      |
| • Employees                 | 2,014  | 3,991,050            | 265   | 1,191,000            | 19   | 0                    | 0  | 0                    | 0  | 0                    | <b>2,298</b>       | <b>5,182,050</b>     |
| • Employers                 | 1,005  | 2,303,600            | 178   | 778,900              | 0  | 0                    | 0  | 0                    | -  | -                    | <b>1,183</b>       | <b>3,082,500</b>     |
| <b>Property Tax</b>         |  |                      |   |                      |  |                      |  |                      |  |                      |                    |                      |
| • Individuals               | 35   | 60,100               | 8   | 38,500               | 0  | 0                    | 0  | 0                    | 0  | 0                    | <b>43</b>          | <b>98,600</b>        |
| <b>Total</b>                | <b>13,527</b>  | <b>29,107,250</b>    | <b>1,997</b>  | <b>9,317,000</b>     | <b>19</b>  | <b>0</b>             | <b>0</b>   | <b>0</b>             | <b>0</b>   | <b>0</b>             | <b>15,543</b>      | <b>38,424,250</b>    |

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 2010 is 10,886