

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

2009-10

	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	18,313	(\$) 8,763,587	157,964	(\$) 127,767,380	9,948	(\$) 185,516,271	4,432	(\$) 14,943,808	8,505	(\$) 6,926,502	199,162	(\$) 343,917,548
Compound Penalties for offences under the Inland Revenue Ordinance												
• section 51(4B)*	0	0	2	1,200	9	10,800	0	0	0	0	11	12,000
• section 80(1)	1	3,000	738	2,645,805	115	5,746,800	107	6,427,000	1	70,000	962	14,892,605
• section 80(2)	559	4,010,033	7,285	87,244,160	7,064	284,495,771	1,310	108,670,374	52	50,200	16,270	484,470,538
• section 82(1)	2	43,500	42	9,034,499	29	81,027,135	13	9,770,500	1	400,000	87	100,275,634
• 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	59	189,120	194	2,983,710	587	91,691,900	107	13,005,600	3	183,500	950	108,053,830
Costs awarded by the Board of Review	0	0	6	26,000	6	30,000	0	0	0	0	12	56,000
Total	18,934	13,009,240	166,231	229,702,754	17,758	648,518,677	5,969	152,817,282	8,562	7,630,202	217,454	1,051,678,155

* Including penalties imposed by the Court