

## Annex A

### REPORTING CATEGORY (FOR PENALTIES ISSUED WITHIN THE REPORTING YEAR ENDING)

	<u>31/03/97</u>	<u>31/03/98</u>	<u>31/03/99</u>	<u>31/03/00</u>	<u>31/03/01</u>	<u>31/03/02</u>	<u>31/03/03</u>
	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002
Ai. Number of first fixed penalty notices issued (normal)	66098	66687	70211	78740	96622	106185	108050
Aii. Number of first fixed penalty notices issued (higher)	1054	6622	7880	8474	8788	12324	14207
Aiii. Total as a percentage of live population	8.25	8.55	8.56	9.13	10.42	11.16	10.54
Bi. Number of second fixed penalty notices issued (normal)	42271	41945	43497	48149	59196	64732	66897
Bii. Number of second fixed penalty notices issued (higher)	409	4891	6178	6425	6701	9275	10821
Biii. Total as a percentage of live population	5.25	5.46	5.44	5.71	6.51	6.97	6.70
Ci. Number of first tax geared penalty notices issued	22452	25097	25581	27698	35806	37102	39013
Cii. Total as a percentage of live population	2.76	2.93	2.80	2.90	3.54	3.49	3.36
Di. Number of second tax geared penalty notices issued	12592	13326	13309	14679	17139	19941	23132
Dii. Total as a percentage of live population	1.55	1.55	1.46	1.54	1.69	1.88	1.99

#### Notes

- 1) includes late filing penalties issued under CTPF to 1999 and CTSA thereafter
- 2) the figures are numbers of penalty determinations made - not amounts charged