

## Projected Short-term GST Impact on Household Expenditure assuming a GST rate of 5% is levied

### Short-term GST Impact by Major Expenditure Category

Household income group	Food	Housing	Electricity, Gas & water	Liquor & tobacco	Clothing & footwear	Miscellaneous		Transport	Miscellaneous services	TOTAL
						Durable goods	goods			
CSSA	4.5%	0.3% *	5.0%	4.1%	4.8%	4.9%	4.9%	4.3%	4.2%	3.5%
Lowest 20%	4.5%	0.5% #	5.0%	3.8%	4.8%	4.9%	4.9%	4.0%	4.2%	3.3%
Second 20%	4.4%	0.7% #	5.0%	3.6%	4.8%	4.9%	4.9%	3.6%	3.9%	3.3%
Third 20%	4.4%	0.6% #	5.0%	3.6%	4.8%	4.9%	4.9%	3.7%	3.7%	3.3%
Fourth 20%	4.4%	0.7% #	5.0%	3.2%	4.8%	4.9%	4.9%	3.4%	3.4%	3.1%
Highest 20%	4.4%	0.7% #	5.0%	2.1%	4.8%	4.9%	4.9%	2.8%	2.9%	2.8%
Overall	4.4%	0.7%	5.0%	3.4%	4.8%	4.9%	4.9%	3.2%	3.4%	3.1%

\* Household expenditures on most items under 'Housing' are covered by special grants of CSSA.

# The short-term impact on housing services refers to the price increase in management fee and maintenance fee after the introduction of GST.