

Foreword

This compendium is a record of written submissions received by the Government since the launch of the public consultation on tax reform on 18 July 2006. During the consultation period, the public could submit their views through the following channels -

- by post to the Financial Services and the Treasury Bureau;
- by e-mail : taxreform@fstb.gov.hk; or
- by facsimile : 2868 5641

2. After some nine months of consultation, we received a total of 2 401 written submissions from individuals and organisations. All the submissions are copied in this compendium except for those the senders requested confidentiality. The submissions have been arranged in chronological order of the issuing date indicated in the submissions as far as possible.

3. To safeguard privacy, we have removed senders' personal data, such as e-mail addresses, personal residential addresses, Identity Card numbers, telephone numbers, return addresses, facsimile numbers, signature, etc, when publishing their submissions in this compendium. Where the senders have requested anonymity, we would remove their names from the relevant submissions according to their wish. For submissions which we have been unable to ascertain whether the senders prefer their views and identity to be made known, we would remove their names from the relevant submissions.

4. Advertising materials contained in the submissions would be removed. In addition, some submissions contained or attached with materials like newspaper cuttings, publications, website information, etc. To avoid infringing copyright, they would not be published in the compendium unless the senders could demonstrate that they have obtained written consent from the publisher or the copyright owner concerned.