



To: taxreform@fstb.gov.hk  
cc:  
Subject: GST

2006/07/18 12:01 PM

☐ Urgent  
☐ Return Receipt

Dear Sir/Madame,

I write to express my views on GST.

It is said that GST aims at reducing structural deficits but HK does not really seem to have structural deficits but surplus in most of the budget years (if the estimations were really accurate). I do know see any other good reasons for imposing GST in HK, especially on necessities like food and health. The consideration of reducing salary and profit taxes may not be much beneficial to those low/medium classes tax payers. It seems more beneficial to the high income groups. GST is a kind of horizontal tax that everyone of us is taxable for every dollar spending in HK, for low/medium classes citizens eventually pay more taxes. What about considering to tax on luxury goods only?

Regards,  
Joanne Shum