

To: taxreform@fstb.gov.hk

Subject: Disagree on the new tax policy

Dear Sir/Madam,

I totally disagree on the new tax policy. As new policy will totally destroy our image (free tax city). And from a view point of tourist, I think tax refund is a time consumed and complicated procedures.

I can accept to increase some tax of some luxury items such as wine, cigarettes ,vehicles and so on.

Thanks and regards,

Alex Leung

The Hong Kong and China Gas Company Limited