



To: taxreform@fstb.gov.hk
cc:
Subject: Comment on tax reform

2006/07/24 11:25 AM

Urgent
 Return Receipt

Dear sir,

I do not object to GST but I have the following view:-

- 1) The initial GST should be set at 3% and only include some major business like supermarkets & retail stores. Small business and hawkers should be excluded as the admin cost to chase up small business may cost more than it could recovered;
- 2) To impose tax on HK resident who bought souvenirs for value of more than \$3,000 HK during their trip abroad is not fair because we may not get tourist refund for the items we bought in individual shops because of not reaching the required amount. But when they were all counted together, it is very easy to be over the limit. The resulting effect would be that we were taxed **TWICE** for the things we bought which is not fair. I therefore suggested that this part should be deleted from the proposal.

Mr. WAN Kam-choy