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☐ Urgent☐ Return Receipt

To: <taxreform@fstb.gov.hk>

cc:

Subject: Comments on Tax Reform

To Whom may concern:

Salary tax:

Elimination of pre-pay tax should be considered as this is a big burden on people from middle layers.

GST:

I would recommend following classification of goods for GST:

(1) non-durable goods

Non-durable goods will include goods that people will consume daily and/or deteriorate easily. For example, food, tissue paper, newspapers, magazines, etc. If GST is imposed on this category of goods/merchandise, there will be huge impact on low-income sectors and making the poverty problem even worse (even with a subsidies from the gov't).

(2) durable goods

This category includes those luxury and long lasting (e.g. long than 12 months) goods such as electrical appliances, jewelery, furnitures, cosmetics, etc.

Indirect tax

I object to impose indirect tax on some of the services/products:

Examples:

Tax imposed on medical services will increase the burden of public medical services and Hospital Authority which is in conflict with the proposal of insurance system.

Skin care services should be exempt from service tax. Customers might have already paid a tax on the skin care/cosmetic products they purchased directly or indirectly. Tax imposed on skin care services will be duplicated.

Transportations should be exempt from service tax. Same reason for GST tax on non-durable goods.

On the other hand, I would suggest to impose indirect tax on following:

Financial services

Property services

Tks for your kind attention and wish above suggestions could be taken into consideration in the process of tax reform.

(Anonymous)