

To: <taxreform@fstb.gov.hk>

Subject: GST view

## Dear Sir

I would like to share my 2 inputs:

- 1. books (especially school text books) should be excluded from GST. In UK, all books carry no VAT. Books are the necessity to educate our next generations.
- 2. medicine, doctors fee, hospital fee, out-patients, etc should be excluded from GST. One does not choose to be ill, and the government should not tax those ill.

Thank you for your attention and consideration.

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