

To: taxreform@fstb.gov.hk

cc:

Subject: My Opinion on GST

Return Receipt

Dear Mr Tang,

I have my experience with GST between 1985 and 1995 when I was a student in Canada. In stead of talking about the advantage or disadvantage of GST in our daily spending, I would like to focus on bringing back goods from overseas and mainland china. On one hand it is very inconvenient for travelers to list all things they bought with receipts. On the other hand it is almost impossible to examine every individual when they travel back and forth from Hong Kong to mainland daily. In addition, you can never tax services which Hong Kong citizens obtained outside Hong Kong. In my opinion, it is not worth to make the system so complicated to gain income for the government.

Thanks for your attention.

Crusher

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