

To: taxreform@fstb.gov.hk cc:

Subject: Tax Reform - Feedback

I am writing to express my opinions regarding tax reform of Hong kong. In the chapter 2 of the consultation. It raise two questions:

I) Do you Agree that there are only two viable options: (broading the salaries taxpayer base and GST) ? My answer is NO, I disagree that only this two options is our solution to our tax reformation. We still have a lot of alternative to achieve the goal of broading tax revenue. Such as Dividends Tax, Capital gain Tax, increasing standard tax rate (salary tax only), luxary consumable tax. etc

II ) Do you agree that a reduction in personal allowances is not a preferred option? My answer is Yes! I Agree.

In fact, above questions are POOR questions albeit I replied as it is. It intended to mislead us to focus on discussion on Cost/Benefit of GST instead of wide discussion on tax reform. A very limits of information of the alternative options put in this consultation -- I bet Government have done a lot of studying on various options of tax reform but they are hidden these finding from their studying in this document.

Althought this document discussed the disadvantage of other options in very brief contexts, it just a therotically proofs instead of practically. It is government responsibility to try different way of tax reform before we discuss the possibility of GST -- it should treated as last trick of the tax reform.

Conclusion.

GST is a game of Take Money from Poors to Riches no matter what relief will be placed. Relief means remedies after get pain. Therefore: No GST, no pain, no relief need.

NO GST in Hong Kong!!

Regards, KO, Man Wai