



To: taxreform@fstb.gov.hk  
cc:  
Subject: Tax reform

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- Urgent  
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To whom it may concern,  
I am very much for the idea of implementing GST into HK's tax system. I do think that HK does need to broaden the tax base, but the GST must be kept simple and leave no back doors for people to get around it unlike many social benefits policies.

With just 5% GST I do not think it will have an impact on HK's reputation on being Asia's shopping paradise. As I have been to Paris, London, Japan, Australia, various parts of North America all these countries have a GST system and charges more than 5%; yet you don't see tourists reluctant to shop because of the GST. In fact many HK people go to Europe and Japan for shopping and vocations, therefore I do not think having a GST will stop people from visiting and spending in HK.

I do hope that with the GST other taxes will be lowered. Also I suggest that only medical services, pharmacies, street vendors, food and beverages retailers (eg Supermarkets and Convenient stores) be excluded in the GST system,\* so it won't affect the lower income individual/family. As for refunding GST to tourists I think that it is not that necessary as it will create a high administration cost and most will factor in the GST with their purchases; or tourists can register their credit card(s) at the airport when arrival for purchases to lessen the refunding procedures.

I hope with the GST the HK Government can reach a breakthrough in broaden the tax base and yet continue to seek ways to reduce the cost of running things and spend our tax dollar more efficiently.

Regards,  
Anson Tam