

To: taxreform@fstb.gov.hk

Subject: TAX REFORM

## Dear Sir,

I don't agree to the proposal of GST as there is not much benefits (and even losses) when comparing the social costs, administrative costs and political costs associated with the GST to the said increase in income. The scheme of GST will create instability to our society and is harmful to the development of the economy.

Also, the benefit of the lower income group and the middle class is ignored and undermined.

Regards, **Anita Chan**