

To: taxreform@fstb.gov.hk cc:

Subject: Tax Reform

To: Financial Services and the Treasury Bureau,

While I personally agreed on the idea of broadening the Tax Base with GST, I strongly oppose the idea of collecting tax from those using publicly-subsidised education and medical services. The benefit of exempting this category of GST will definitely go to lower-income households. Sustiatial government subsidy is NOT an excuse of not providing exemption. Neither should GST a degenerated form of education and medical subsidy reduction.

I like the idea of paying tax while we are quite well-off and afford spending more money. However, it is evil and inhuman to collect tax from those who are in sickness and have no choice but to spend all they have or even money that they don't have (borrowed) in getting medical treatment.

Regards, Leung Kim Ming