



Wu Chung Fai

To: taxreform@fstb.gov.hk

cc:

Subject: Sales Tax on Education Spending

19/09/2006 07:58

☐ Urgent

☐ Return Receipt

<http://www.taxreform.gov.hk/eng/contact.htm>

## Sales Tax on Education Spending

>>基本民生需要？

>>則高收入家庭就會比低收入家庭受惠更多

contradiction:

基本民生需要 --> both poor and rich also need education

choose private school is not equal the buyers are rich,

it is just a choice that people vote against public school in market economy.

The tax system penalize people choosing private school.

>>則高收入家庭就會比低收入家庭受惠更多

rich people can also avoid your sales tax

by send their kids to public school or keep their kids at public schools to avoid your tax

Or send them overseas to avoid your sales tax

it just give more gov't protection/shelter to competitiveness on public school

In the end, private schools become harder to compete with public schools after the introduction of sales tax

I strongly wish that the sales tax do not cover education spending,  
esp for school spending up to secondary level.