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☐ Urgent

☐ Return Receipt

To: <taxreform@fstb.gov.hk>

cc:

Subject: GST can not levy on every aspect, only on luxury goods

GST can not levy on necessary goods

- 1) GST can not levy on necessary goods (dairy consumption), such as dairy food, transportation, housing and clothes.
- 2) Visit doctor or stay at hospital.

GST can only levy on luxury goods

- 1) Cigarettes – government can levy 300% - 1000% on cigarettes because smoking is hazardous to our lives (cancer). Smokers should prepay medical fee for themselves as well as other non-smokers.
- 2) Wine – government can also levy heavy tax on all wines, wine can cause lung cancer. Finally, they will use the service of public hospital.
- 3) All kind of cosmetics.
- 4) Imported luxury fashion and bags, such as LV, Chanel, GUCCI, Prada, etc.
- 5) Airport tax may increase to HK\$200. Travelers can afford it If people go to travel.
- 6) Increase import tax on all kind of cars – government advocate to decrease air pollution and make Hong Kong air clean. Moreover, the transportation network in Hong Kong are very convenience.

Lisa Ng