



# C.S.S. Jewellery Co., Ltd.

TRADING AS:

粵港澳港周生生珠寶金行

**CHOW SANG SANG JEWELLER & GOLDSMITH**

(創設1959)

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September 25, 2006

Tax Reform  
Financial Services and the Treasury Bureau  
4/F, Main Wing  
Central Government Offices  
Lower Albert Road  
Hong Kong

**Re: GST Consultation**

On behalf of our company, I write to register our opposition to the introduction of GST in Hong Kong.

We strongly believe that GST will have a great negative impact to our economy in short and long term.

It will depress both domestic and tourists consumption, increase inflation, tarnish Hong Kong's 'shopping paradise' image, destroy Hong Kong's low and simple tax system which in turn deters foreign investments. Furthermore, the complex administrative work required will incur huge capital costs and operating costs to Government and commercial sectors alike.

To protect Hong Kong's competitive advantage, we strongly suggest the Government should maintain the present simple and low tax system.

Yours sincerely,

(Signed)

**CHOW Lok Shing**  
Director & Deputy General Manager  
Chow Sang Sang  
Jeweller & Goldsmith

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