



26/09/2006 09:26

 Urgent Return Receipt

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cc:

Subject:

Link:OurSmallGovernmentShouldNotTakeTheEasyOptionGSTtoRaiseNewIndirectTaxRevenuesFromThePoor&HelplessMajority  
 Indeed,OurSmallGovernmentShouldTakeTheDifficultOptionOfRealProgressiveDirectSalaryTax&CorporationProfitTaxFirst. AmenAmen Amen.

To: Our Most Beloved Mr Donald Tsang Yam-chuen, The Chief Executive, c/o: ceo@ceo.gov.hk; and c/o [taxreform@fstb.gov.hk](mailto:taxreform@fstb.gov.hk) ;  
 and Mr Rafael Hui, The Chief Secretary, c/o: cso@cso.gov.hk ;  
 and Mr Tang, The Financial Secretary, c/o: fso@fso.gov.hk ;

and Mr Frederick Ma Si-hang , Secretary for Financial Services and the Treasury,  
 c/o : [info@fstb.gov.hk](mailto:info@fstb.gov.hk)

and Mrs Lau Mak Yee-ming , The Commissioner of Inland Revenue Department,  
 c/o : [taxinfo@ird.gov.hk](mailto:taxinfo@ird.gov.hk)

and all Our Most Honourable Members of the Legislative Council, c/o:  
 pi@legco.gov.hk ;

and To: Our Most Beloved Mr Anthony WU Ting-yuk (胡定旭先生), JP The Chairman of the Hospital Authority  
 and Our Most Beloved Hospital Authority Chief Executive Mr Shane SOLOMON  
 and all of Our Most Beloved Medical Professionals very well trained since Her Majesty's Hong Kong Government and now still serving all the peoples of the Hong Kong SAR ,c/o: [webmaster@ha.org.hk](mailto:webmaster@ha.org.hk) ;  
 and Our Doctor Honourable Kwok Ka Ki, c/o : kkk@kkkwok.org;

**and To : Professor Arthur KC Li**, Secretary for Education and Manpower Bureau;  
c/o : [arthurkli@emb.gov.hk](mailto:arthurkli@emb.gov.hk)  
**and Mrs Fanny Law FCW**, Permanent Secretary for Education and  
Manpower Bureau; c/o: [fannylaw@emb.gov.hk](mailto:fannylaw@emb.gov.hk)

and all the Most beloved Vice-Chancellors of the Eight Universities:

Professor Lap-Chee Tsui Vice-Chancellor c/o: [eromail@hku.hk](mailto:eromail@hku.hk) ;

Professor Lawrence J. Lau Vice-Chancellor: c/o: [ugadm@cuhk.edu.hk](mailto:ugadm@cuhk.edu.hk) ,  
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Professor Ruth HAYHOE Director: c/o: [gpo@ied.edu.hk](mailto:gpo@ied.edu.hk)

and all the Principals of the Secondary Colleges, all the non-out-sourcing

teaching staffs and non-teaching staffs in the fields of education, and all the stake-holders in the field of education,

c/o: [info@hkedcity.net](mailto:info@hkedcity.net) (Attention: Prof WONG Po-choi, Chairman)  
and all the Professionals and all Human Fellow Creatures who really care and love all mankind,

In Our Lord Jesus Christ,

Dear Mr Tsang, Mr Hui, Mr Tang and Mr WU, Mr SOLOMON and Doctor Kwok, and all the Public Servant Doctors and all the Medical Professionals and Prof Li and Mrs Law and all the Most beloved Vice-Chancellors of the Eight Universities and Prof Wong ,

THEME : Our Small Government Should Not Take the Easy Option of GST to Raise New Indirect Tax Revenues From the Poor Majority who are helpless. **Indeed,**  
**Our Small Government Should Take the**  
**Difficult Option of Real Progressive Direct**  
**Salary Tax and Corporation Profit Tax First** because  
these Tax Payers can control the Important Voting Results.

Reference :  
[http://hk.geocities.com/choipetercs/WeShouldBeMoreThoughtfulAndConsiderateForThePoor\\_index.html](http://hk.geocities.com/choipetercs/WeShouldBeMoreThoughtfulAndConsiderateForThePoor_index.html)

## **PART ONE**

01. In the Executive Summary, it is said that :

## **“Reduction of personal allowances would cause hardship**

Hong Kong has been using its personal allowances as a means to provide financial relief to individuals and households with dependants. A drastic reduction of personal allowances would therefore cause financial hardship.

Also, reduction of personal allowances would bring into the tax net those wage and salary earners who currently pay no Salaries Tax. People whose income is not assessed for tax purposes would remain outside the tax net.

Although the reduction of personal allowances would bring in a substantial number of new taxpayers, the total amount of their tax contribution would be small: most of the additional revenue would be contributed by current taxpayers through increased tax liabilities.

A substantial reduction in personal allowances would not address concerns over an ageing population as this would still leave our tax base overly reliant on taxation of income.”

02. But, Our Beloved Mr Tang, you and all Our Beloved Senior Government

Officials **Have Missed the The Most Important Point.**

That is, “Introduction of More Progressive Income Tax.” Based on the recent data, the concerned Position-and-Designation-Oriented Giant Employees or Agents who did earn Annually More Than \$600Millions Dollars that could not be earned in other Positions and Designations will not quit their Special

Mercenary-and-Monetary-Oriented Positions, because if those tax-payers decided to quit and hence avoided to pay “the Recurrent Unavoidable Super-low Income Tax of a comparatively small amount which is only amounted to about \$100Million Dollars at the Flat Rate of the Income Tax of 15% in Our Small Hong Kong SAR” , they will probably never find other Fat-Wallet Positions that they can earn such Huge Amounts of money but at the same time they have to pay so percentages of Salary Tax in Our Small Hong Kong SAR or somewhere else in the world.

03. Therefore, it is **Most Sensible** for Our Small Government To Increase Reasonably and Substantially The Income Tax of all these Giant Income Earners in Our Small Hong Kong SAR. It is also understood that **All These People** are Only Human Fellow Creatures. Of course, **they** are certainly very capable and know very well how to manipulate all the market situations legally and lawfully to Maximize the Importance of their Positions and Designations. As a result, **the actual employers** believe that it is worthy to pay **them** the huge amounts of salaries and fringe benefits and commissions. However, even if we ignore “the Questions of the Morality Correctness of the Said Employers and These Giant Employees” , it is still **not sensible** for Our Small Government **To CONTINUE to set Such Kinds of Super-low Flat Rates of Income Tax and Profit Tax for these kinds of Employers and Giant Employees and Agents** who DID HAVE BEEN GIVEN TOO MUCH Salary Tax CONSEEIONS IN THE PREVIOUS HALF CENTURY OF PROSPERITY .

04. In other words, it is High Time for Our Small Government to Take Real Sensible Actions **To Introduce Really More Progressive and Fairer Income Tax and Profit Tax in Our Small Hong Kong SAR**. Indeed, to my way of thinking, most of these Said Giant Employers and Giant Employees who could legally and lawfully avoid their Responsibilities to pay their Super-low Income Tax and Profit Tax **here** might already have done do. It is unlikely that these Said Giant Employers and Giant Employees and Agents **will quit** their Special Position-and-Designation-Oriented Mercenary Statuses **and Give Up** Their Recurrent Super-High Incomes and Profits **which Can Be Earned (a) ONLY** in Our Small Hong Kong SAR **and (b) ONLY** in These Said Special Positions and Designations **and (c) ONLY** as the Special Long Term Partners with Excellent Knowledge on the Manipulations of Marketing and Tax Paying Skills even if “Our Small Government and Our Beloved Senior Government Officials” begin **to Introduce Some Really Progressive Income Tax and Profit Tax** to harness the “Huge amounts of Stable Tax Revenues from these Recurrent Super-Low Income Tax and Profit Tax Taxpayers” for Our Small Government that is looking for “some New and Stable Sources of Tax Revenues” from these Giant Employers and Giant Employees and Agents. In a word, Introduction of Some Really Progressive Income Tax and Profit Tax will not ERODE Our Competitiveness to Keep these Giant Employers and Giant Employees and Agents **to stay** in Our Small

Hong Kong SAR and to pay the Reasonable and Higher Salary Tax and Profit Tax .

## PART TWO

05. In the Executive Summary, it is also said that

### **“GST has many advantages**

Of all the options available, the Government believes that a low and simple GST, being a general consumption tax, would be the best way to broaden the tax base. A low, single-rate GST would be preferable because:

(a) **it can produce stable and predictable revenue** as it is based on consumption expenditure, which does not fluctuate to the same extent as income or asset values;

(b) **it would be broad based** and thus can be levied at a low rate to produce significant revenue;

*Executive Summary*

vi

(c) **it is fair** as individual consumption determines the amount of tax paid, as the more money one spends, the more tax one pays;

(d) **avoidance is relatively difficult**, due to its multi-stage taxing and crediting mechanism (which means the tax revenue at each “stage” is limited to the value added or margin at that stage);

(e) **everyone who purchases from registered businesses pays the tax** irrespective of their background, income level or other circumstances. Even if a person’s income is not assessed for tax

purposes, the person will still pay the GST when they spend;

(f) **it is capable of growing in line with consumption** in the economy, even with an ageing population; and

(g) **it would maintain Hong Kong's competitiveness** and our low-tax business environment as a means of attracting foreign investment and talent.

06. But, Our Beloved Mr Tang, you and all Our Beloved Senior Government Officials Have Missed **Another Most Important Point.** That is, “The Law of Conservation of Energy” and the Chinese Saying “The Wool is From The Sheep.”

07. As in the previous Quotations in Part One re-quoted here as follows :

**“Reduction of personal allowances would cause hardship**

Hong Kong has been using its personal allowances as a means to provide financial relief to individuals and households with dependants. A drastic reduction of personal allowances would therefore cause financial hardship.

Also, reduction of personal allowances would bring into the tax net those **wage and salary earners who currently pay no Salaries Tax.”** ,

we know well that **“Reduction of personal allowances”** can cause hardship to the taxpayers and all the dependants of the households.

08. In addition, it is also very clear that GST is “a More Regressive and

Comparatively Unfairer Tax” Than the recurrent direct salary tax. First of all, GST affect negatively all the people, both the rich and the poor. Secondly, GST will certainly cause much more serious hardship to all the poor. Thirdly, GST will unnecessarily affect directly all the individual members of the families mainly consisting of the Dependants of the Only Money Earners of the Households. As a result, most of the people in Our Hong Kong SAR will be MORE badly and negatively affected by “the suggested GST” than “the sensible and simpler alternatives : A Reasonable and Rational Reduction of Personal Allowances (which will cause less hardship to all Our Community) with the Introduction of the Most Sensible and Morally Correct Real Progressive Personal Income Tax and Corporation Profit Tax” just as All the Other Advanced countries and places by international standards.

In other words, it is Not Sensible for Our Small Hong Kong Government to suggest the introduction of GST because we really Have Better Alternatives that Our Senior Government Officials have Missed and have not Mentioned.

09. If we really want to Maintain Our Real and Genuine Simple Tax System, we must try Our Very Best to Ensure that “Our Really Simple Tax System” will not become unnecessarily more complicated as in the Notorious Labour-Intensive complicated GST or VAT. Hence, Creation of New and Unwelcome and Monotonic Well-paid Jobs of Special Government Tax Collectors will be UNNECESSARY. The expenditures wasted on creating “such unnecessary monotonic and unwelcome Special Tax Collectors jobs” (though these jobs maybe well-paid and are the vested interests of the concerned professionals and therefore are certainly the true new burdens of our community as unnecessary New Expenditures) therefore will not be greatly increased.

### PART THREE

10. In Conclusion, it is Most Sensible for Our Small Government and Our Beloved Senior Government Officials to Introduce Some Really Progressive Person Income Tax and Corporation Income Tax up to the Levels of All Other



# Advanced countries and places by international standards as Our FIRST STEP.

11. Indeed, to Introduce Some Really Progressive Person Income Tax and Corporation Income Tax is the best way and the simplest way and fairest way to harness the New Source of Huge Amounts of Stable Tax Revenues from all of the Said Giant Employers and Giant Employees who have had legally and lawfully avoided their Responsibilities to pay the legally and lawfully avoidable parts of their Super-low Income Tax and Profit Tax here owing to the Specially Super-Low Salary Tax and Profit Tax and Corporation Tax in the previous four tens of years while Our Small Government had been enjoying continuous surplus. It is also unlikely that these Said Giant Employers and Giant Employees and Agents will quit their Special Position-and-Designation-Oriented Mercenary Statuses and Give Up Their Recurrent Super-High Incomes and Profits which Can Be Earned ONLY in Our Small Hong Kong SAR and ONLY in These Said Special Positions and Designations and ONLY as the Special Long Term Partners with Excellent Knowledge on the Manipulations of Marketing and Tax Paying Skills even if “Our Small Government and Our Beloved Senior Government Officials” begin to Introduce Some Really Progressive Income Tax and Profit Tax to harness the New Source of Huge Amounts of Stable Tax Revenues for Our Small Government (a) to strengthen Our Community Reserve as a whole in the Spirit of Our Crystallized Prudence of Our Most Beloved and Respectable Sir Phillips; and then , (b) if necessary, to use a reasonable part of such new stable tax revenues for Providing the Really Most Essential Services To Our Community that we Can Really Afford.

12. Of course, we should try our best to ensure that All Our New Public Servants are sufficiently and reasonably paid so that they can live in dignity and decently.

13. Nevertheless, Our Small Government Should Not be the kind of Employers who Cannot Reduce The Expenditures on the Salaries and Fringe Benefits of these New Public Servants of Our Small Hong Kong SAR again just as we have been since the beginning of Government of Our Hong Kong SAR from the 1<sup>st</sup> of July,1997 Anno Domini.

14. Certainly, Our Well Intended Basic Law has become Our Most Serious Hinderance. It is because Our Small Government of Our Hong Kong SAR Cannot Reduce Our Public Expenditures on the Irreducible Super-High Salaries and Fringe-Benefits of “Our Beloved 160 thousands government servants and all the hundred of thousands of employees of the government subsidized organizations” by 10% or more amounted to Annually \$30Billions Dollars to Help Ourselves in the True Spirit of Solidarity to Survive the Finance Storms at the end of the 20<sup>th</sup> Century Anno Domini and to Help the whole community to achieve New and Higher Targets and Commitments on one hand and to maintain Healthy Public Finance Statuses that we can afford in Real Terms through Truly and Genuinely Reduction of the Long Term Expenditures of Our Small Government of Our Hong Kong SAR just as some other Asian States, including Our friendly State Singapore, that have successfully used such kinds of good and sensible ways of Overall Reduction of All the Salaries and Fringe Benefits of all their Government Servants and their Public Servants of their Government Subsidized organizations to help themselves return on the right track very soon.

15. Indeed, if we could really control our Small Government Public Expenditures on the Salaries and fringe benefits of all the public servants in the previous 8 years of real government deficit, then, at least theoretically, Our Small Government could have accumulated some more new reserve of \$200Billions Dollars in the previous Eight years in addition to the Original Cumulative Reserve since the End of the Second World War amounted to \$400Billions Dollars at the beginning of Our Hong Kong SAR. Of course, as said above, we have really used up \$100Billions Dollars of the \$400Billions Dollars of Our Government Reserve to pay the IRREDUCIBLE super high salaries and fringe benefits of all our government servants and public servants and we now only have about \$300Billions Dollars Reserve while it is also understood that Our Government's Liabilities remain very high. Of course, it is hope that the Deficit of Our Small Government is “A Real Practice of Saving Treasure in the Hands of Our Faithful Government Servants and Pensioners and other public servants of all the government subsidized organizations” with the Good Hope that these Faithful Government Servants and Pensioners and other public servants CAN REPAY OUR WHOLE COMMUNITY when in the time of difficulties we are really in need of them and Genuine their helping hands. Amen Amen Amen.

16. Dear Mr Tang and All Our Beloved Government Officials, it is well known that as Our Community as a whole are the Best of the Best Employers, “all of you and all Our 160 thousands of Government Servants and hundreds of thousands of other Public Servants of all the Subsidized organizations” have been protected by Our Basic Law and have been receiving Comparatively Super-High Salaries and Fringe Benefits paid by Our Recurrent Tax Revenues and Cumulated Government Reserve in the Previous 8 years. It is believed that All of you certainly Understand very well To What Extent that Our Competitiveness has been lowered and eroded comparing with (a) the Private Sector locally in Hong Kong and (b) with the Public and Private Sectors in other countries such as Singapore.

17. Indeed , Singaporeans including their Government Servants and other Government Servants of their Public Sector and All Servants and Employees of their Private Sector have **JOINED TOGETHER TO REALLY ENDURE THE HARDSHIP OF RECESSION** through Real 10% or More Reduction of their Salaries and Fringe Benefits fairly and evenly in the spirit approaching the ideals of the Egalitarians . Yet, it is clear that their competitiveness has also revived uniformly. Their public commitments Do Not Need to be drastically reduced. Nor their expenditures Do Need to be drastically increased neither.

18. Our situations have been completely different. As Our Small Government of Our Hong Kong SAR cannot reduce Our Government Expenditures on the Salaries and Fringe Benefits of “Our 160 thousands government servants and all the hundred of thousands of employees of the government subsidized organizations” in the previous 8 years. Hence, the theoretical and real Competitiveness of Our Beloved Government Servants and Public Servants have already eroded seriously comparing with (a) Our Local Real Private Sector of the Majority, and also with (b) the Public Sector and the Private Sector of other advanced countries and places such as Singapore.

19. Of course, Many Conscientious Public Servants understand Our Small Government's Financial Dilemma. They also understand that they Love Their Jobs and the Privileges To Serve The Community of Our Small Hong Kong SAR and Also the Good and Now Super-High Salaries and Fringe Benefits . At the same time, they are also worried about their future which is mainly tied up with the Foreseeable Rocketing Expenditures on "the Education Services for their children"

and "their Secular Affluent Lives after they retired".

20. Therefore, although (A) Our Small Government of Our Hong Kong SAR cannot reduce the Public Expenditures through Reduction of the Irreducible Salaries and Fringe Benefits of “Our 160 thousands government servants and all the hundred of thousands of employees of the government subsidized organizations” in the previous 8 years and hence (B) the households of “Our 160 thousands government servants and all the hundred of thousands of employees of the government subsidized organizations” in the previous 8 years have been become (a) at least 11% plus better than the CPI average and also (b) Less Competitive than the theoretical CPI average by 11% minus.

21. Of course, if the 30% to 50% reduction of salary and fringe benefits of the new employees in the Real Private Sector of the majority are also considered, then the theoretical competitiveness of the Public servants of Our Small Hong Kong SAR has been eroded by about 40% to 60% in the previous 8 years.

22. Comparing (a) the Private Sector Commercial Broadcasting Stations' Expenditures on the Salaries and Fringe Benefits of the majority of their experienced employees and (b) the Expenditures of Our Small Government on the Irreducible Super-High Salaries and Fringe Benefits of Our Beloved Government Servants working in Our Government Broadcasting Department, we can certainly understand a little bit. Of course, Our Small Government is basically an Economic

Closed-Shop in economic terms. Besides, it is also understood that **No matter How Much Competitiveness of Our Small Government as a whole has been eroded, Our Community as a whole still can re-allocate our Community Resources to Support Them equally as Our Government Servants.** Of course, Our Community have been doing so continuously for 8 years and cannot do so forever. Therefore, **Our Mr Tang and his colleagues as beneficiaries have suggested the introduction of the GST (the notorious and labour-intensive and regressive and unfair tax) as a New Source to Support These Continuously Increasing Super-High Expenditures on the Super-High and irreducible Salaries and Fringe Benefits of “Our 160 thousands government servants and all the hundred of thousands of employees of the government subsidized organizations” .**

23. That is why In the Executive Summary it is said that :

Although the reduction of personal allowances would bring in a substantial

number of new taxpayers, the total amount of their tax contribution would be small: most of the additional revenue would be contributed by current taxpayers through increased tax liabilities.

24. Therefore, it is most sensible to Introduce the Real Progressive Salaries Tax to Harness the Most Stable Revenues from the few Hundreds of Thousands of Our Comparatively Super-Well-Paid Government Servants and Public Services of Our Small Government of Our Hong Kong SAR Now.

25. Indeed, I Do Believe that Majority of Our Beloved Conscientious Government Servants and Public Servants know well that they have been protected by the Well-Intended Basic Law and therefore they Do Not Need to Share the Hardship of the Majority of Our Community just as the employees in the private sector and their households and all their dependants do.

26. I also believe that the peoples in Our Community with Human Love and Care also appreciate the Solidarity of the peoples of many countries including Singaporeans who have really joined to gather to share their Hardship through Sensible Overall Reduction of Salaries and Fringe Benefits by 10% or more to put themselves back on the right tracks very soon.

27. Indeed, I do believe that Our Very Sensible “160 thousands government servants and all the hundred of thousands of employees of the government subsidized organizations” will be glad to SUPPORT OUR GOVERNMENT to Introduce or Reintroduce Some Really Progressive Person Income Tax and Corporation Income Tax up to the Levels of All Other Advanced countries and places by international standards so that Our Very Sensible “ 160 thousands government servants and all the hundred of thousands of employees of the government subsidized organizations ” CAN REPAY OUR WHOLE COMMUNITY through paying a little bit more Direct Salary Tax to Our Small Government to Help Our Small Government to return to the Long Term Right Tracks as soon as possible in the Morally Correct Way.

28. Undoubtedly, Our Small Government and Our Government Officials who have also been Protected by Our Well-Intended Basic Law to receive these Super-High Salaries and Fringe Benefits should be Morally Correct to Prepare Themselves to Repay Our Community through Paying More Salary and Income Tax at Some Real Progressive Rates.

29. Dear Mr Tang Our Incumbent Financial Secretary and All Our Senior Government Officials, as in the Executive Summary quoted below:

A substantial reduction in personal allowances would not address concerns over an ageing population as this would still leave our tax base overly reliant on taxation of income.

30. Therefore, we should not wait until the end of the time on “the consultation of the introduction of GST” again. We should Re-Introduce Real Progressive Salary Tax as soon as possible so that Our Very Sensible “160 thousands government servants and all the hundred of thousands of employees of the government subsidized organizations” including Our Beloved Mr Tang as Our Financial Secretary CAN REPAY OUR WHOLE COMMUNITY HAPPILY through paying a little bit more Direct Salary Tax to Our Small Government to Help Our Small Government to return to the Long Term Right Tracks as soon as possible in the Morally Correct Way. I do believe that this is the righteous and very very stable new sources of Our Small Government Simple and Direct Tax Revenues in the future four tens of years of Our Hong Kong SAR.

31. Thank you very much for your attention and consideration for the less fortunate human fellow creatures in the world. **May Our Lord God The Holy Trinity Help All of US so that at the Glorious Second Coming of Our Lord Jesus Christ , all of us can hear again with the Greatest Pleasure the Teachings of Our Lord Jesus Christ in the Gospel According to Saint Matthews Chapter 25, Verse 40 : "The King will reply, 'I tell you the truth, whatever**

**you did for one of the least of these brothers of mine, you did for me."**  
**Amen Amen Amen.**

32. And therefore, let all of us remember the the words in the Spirit of Solidarity as in the Concern for the Social Order (1987AD), Pope John Paul The Second(1920-2005AD) ,"Solidarity is not a feeling of vague compassion or shallow distress at the misfortunate of so many people, both near and far. On the contrary, it is a firm and perservering determination to commit oneself to the common good : that is to say, to the good of all and of each individual, because we are all really responsible for all." Amen Amen Amen.

33. GOD BLESS EVERY ONE OF US ON EARTH AND ALL THOSE IN HEAVEN INCLUDING OUR BELOVED HER MAJESTY QUEEN ELIZABETH THE QUEEN MOTHER AND HIS MAJESTY THE HOLY SEE POPE JOHN PAUL THE SECOND, AMEN,AMEN,AMEN .

34. Yours sincerely,

35. 十 Choi Chi Sing Peter (蔡志聖伯多祿)

In Our Lord Jesus Christ with the Everlasting Spiritual Beatitudes as in the Teaching of Our Lord Jesus in the Gospel According to Saint Matthew Chapter 5, Verses 3 to 10. Amen Amen Amen.

37. On This Beautiful 22<sup>nd</sup> Anniversary of the Signature Ceremony of the Draft of the Joint Declaration of the Peoples Republic of China and The United Kingdom of Great Britain and Northern Ireland, The 26<sup>th</sup> September,2006 (Tuesday) Anno Domini ,the Fifteenth Day following the Special Day the 11<sup>th</sup> September,2006 (Monday) Anno Domini that Some Special Speeches in connection with the "Eleventh Five-Year-Plan of Our Mainland China" are to be delivered by "Our Mainland China Officials" to "Our Hong Kong SAR China Small Government Officials" , and the Fourteenth Day Following the 12<sup>th</sup> of September,2006 (Tuesday) Anno Domini Our Hong Kong Disneyland First Birthday, the Ninth Day following the 17<sup>th</sup> of September, 2006 (Sunday) Anno Domini in Accordance with the Gregorian Calendar the 17<sup>th</sup> September,2006(Sunday)AD the Fifty-Third Day Following the Most Important Day of True LOVE and CARE , the 4<sup>th</sup> of August 2006 (Friday) Anno Domini, Our Most Beloved HER MAJESTY QUEEN ELIZABETH THE QUEEN MOTHER is One Hundred and Six Years of Age

today. She was born on the 4<sup>th</sup> of August, 1900 Anno Domini. She has been the Symbol of True LOVE and CARE for All Mankind and Now She is in Heaven. In Praise of Our Lord God The Holy Trinity The Father The Son and The Holy Spirit . Amen Amen Amen.

PS:

#### PART FOUR

(A) Some **Comments** on the Suggested “Relief measures for households”

37. First of all, it is Morally Incorrect for Our Small Government of Hong Kong SAR and Our Beloved Government Officials to take GST as The Easy Option to Raise the Huge Amount of New Tax Revenue from the poor majority people and the household dependants who know little about the Harms of the suggested GST in the long run.

38. Certainly, Relief and Compensation measures for households are needed if Our Small Government ignore the difficult options to raise Fairer Direct Tax Revenue from the most Affluent Income Earners.

39. Indeed, it is more Sensible and Morally Correct for Our Small Government and Our Government Officials to Raise Tax Revenue Directly from the Income Earners of all the households so that it is easy for all the dependants of each household know clearly how much Direct Tax Revenue that Our Small Government and the Government Officials really want to collect from all of them as a Household.

40. Although The Consultation Paper has used a Whole Chapter (Chapter 6 from P57 to P69, Paragraphs 146 to 173) **(a)** to describe the harmful effects on all households **and (b)** to suggest insufficient relief packages for the seriously attacked target groups with majority of dependants who are virtually ignorant of the Serious Harmful Effects and Unfairness of “the suggested Regressive and Labour-Intensive GST and VAT” on each of them as dependants of their own households, it has never mentioned what education practice Our small Government will use to educate these majority of Dependants of All Kinds of Household to estimate if not calculate accurately HOW



MUCH MORE UNFAIR NEW INDIRECT TAX REVENUES as GST or VAT THESE DEPENDANTS HAVE TO PAY THAN THE TIME IF THERE IS NO GST or VAT.

41. It has also never mentioned the Truth of “ The Law of Conservation of Energy” and the Truth of the Chinese Saying : “ The Wool that the Rich Peoples wearing is from the Poor Sheep, the Rams, the Ewes and the Lambs” . Indeed, it is very very doubtful whether **Our Small Government and Our Beloved Senior Government Officials** understand the Said TRUTH or not.

42. Moreover, in the Section Financial Projection, it has mentioned “A List of Most Stable Sources of Indirect Tax Revenues including Hotel Accommodation Tax (0.3) , Motor Vehicle First Registration Tax rates adjusted down (0.5) , Duty on Liquor, Petrol, Diesel, Aircraft Fuel & Methyl Alcohol rates adjusted down(0.8)” will be abolished or adjusted to offset the impacts on the concerned groups of rich people and visitors but it has never mentioned that to what extent in real terms these kinds of affluent consumers will be benefitted .

43. As GST is a Labour-Intensive Tax, Our Small Government will certainly need to expend a huge amount of money to employ extra New Government Servants to Collect this Most Complicated and Regressive and Indirect GST or VAT. Although the Consultation Paper has mentioned that International experience Did indicate that the ongoing administrative cost for the Government to collect GST would be approximately 1% to 2% of the net GST revenue, but would be expected to be closer to 2% in the initial years due to the need to set up and operate new systems, especially given Hong Kong's lack of the necessary infrastructure to collect GST, it is believed that the Most Serious Errors may undoubtedly come from the Miscalculations of Our Small Government's Extra Special Expenditures on “the Super-High Salaries and Fringe Benefits of the New Government Tax Collectors” and certainly “the Administrative Cost” of this GST or VAT in Our Small Hong Kong SAR will be greater than “the estimated \$0.5Billion Dollars” .

44. While Our Small Government have to Spend Huge Amounts to enlarge and expand Our Inland Revenue Department to Create Hundreds of New Directorates and Senior Government Officials and Thousands of Indirect Tax Collectors to collect the Indirect Regressive and Unfair GST or VAT from Hundreds of Thousands of Registered Indirect GST collecting agents, all kinds of shops whether they are GST collecting Agents or not may have been forced to increase their running cost unnecessarily. Naturally, at last the consumers will certainly suffered most seriously. It is because there will certainly be NOBODY who can find a shop which charge really Less Amount of GST than “the theoretical data mentioned in the Paragraphs 148, 149 and 150” for the smaller shops have to pay GST to their suppliers but they cannot reclaim for refund.

45. Indeed, it is believed that at the beginning **the Poor People will be most seriously attacked.** Then, **the Sufferance of the Middle Classes** as in the next three groups of 20% of higher income household **will increase continuously** . At last, **the Richest People will also suffer** . Of course, before the Richest will suffer in the time to come, the Poor and the Middle Class will certainly be Badly Harmed by the Regressive and Unfair GST or VAT.

46. Besides, as mentioned **in the paragraph 147**, it is believed that in the First Five Years ONLY THE POOR AND LOWER INCOME GROUPS WILL SUFFER SERIOUSLY even if we have included the suggested packages of relief and compensations measures. It is because it is believed that **there will not be many Poor People** with the exception of the recipients of the CSSA **WILL WASTE “THEIR TIME AND SOCIAL DIGNITY” TO APPLY FOR THESE KINDS OF RELIEF MEASURES ONLY IN CREDITS RATHER THAN IN CASH** .

47. However, it is likely that **the Pragmatic Poor People will React More Sensibly than** “Our Small Government and our Senior Government Officials of Our Hong Kong SAR with the Protection of Our Basic Law” **by Real Reduction of their Real Consumptions** including all kinds of city utilities. As a result, the Fees of All Kinds of Utilities may increase. Hence, a vicious cycle may form gradually. At last, the Gap between the Rich and the Poor will certainly be widened to some greater extent. But, Our Small Government may become a Bigger Government of Tax Collectors of the Regressive Unfair and Most Complicated and Labour-Intensive GST or VAT.

(B) Some Points for More Thoughtful Consideration for The Poor.

48. In the Executive Summary, it is said that

**“Why make a change at all?**

Were we to do nothing, then in any future economic downturn we might need, as in the past, to increase taxes and cut expenditure on public services. We would also be forced to draw down on our reserves or borrow money from the international market. Possibly we would have to take all of these measures.

This might adversely affect our credit ratings.”

49. Dear Mr Tang and all Human Fellow Creatures who Really Care and Love the Helpless and the Weakest of Our Community,

50. In the previous Longest Depression of 8 years since the second half of 1997 AD, we have not increased Our Taxes. Nor have we cut Our Public Expenditures. **Indeed, regardless of Our Increases of Our Small Government's Public Expenditures , Reduction of salary tax and profit tax, Increases of Tax Allowances for all, Withdrawal of more than \$100Billions Dollars of Our\$400Billions Dollars of Cumulated Reserve,** we do not need to borrow money from the international market. Hence, Our Credit Ratings remain high.

51. Moreover, Our Competitiveness remains high,too. First of all, Our local salaries of all kinds of jobs have been drastically decreased. Many Experienced Talents have lost their jobs. Next, the Rents and Prices of Commercial Properties have also been drastically lowered. All in all, Our continuous increasing amounts of **“Goods and**

**Services for Export”** are certainly a clear indicators of Our High COMPETITIVENESS though the Rate of Our unemployment and Actual Numbers of Unemployed people are increasing while their wages are decreasing too.

52. In other words, at least up to now, Our Fiscal Policy in the Previous 8 years has not undermined Our Competitiveness. In Realty, it is a plain fact that “Our Patriotic Investors moved to the Mainland” are the Main Causes leading to the Continuous High Rate of Unemployment and Largest Numbers of Unemployed people here in Our Small hong Kong SAR. But, it is also a happy thing to see that “the Living Standards and Productivity of Our Compatriots in the Mainland” have been increasing continuously although Our Small Hong Kong SAR have not been benefitted until “the Recent More Open Policy on Travel” helps Our Compatriots coming to Hong Kong SAR more often.

53. All in all, it has become very common but also the Most Serious Mistake for Our Small Hong Kong SAR and Our Government Officials to Believe that “Only Expensive Things Are Good Things.” Therefore, if Our Small Hong Government of Our Hong Kong SAR and Our Beloved Government Officials CAN FIND SOME POSSIBLE WAYS TO REDUCE the salaries and fringe benefits of all “the 160 thousands government servants and all the hundred of thousands of employees of the government subsidized organizations” by 10% or more amounted to Annually \$30Billions Dollars, then we can Help Ourselves in the True Spirit of Solidarity to Survive the Financial Crashes in the future and we can Help the whole community to achieve New and Higher Targets and Commitments through Truly and Genuinely Reduction of the Long Term Expenditures of Our Small Government of Our Hong Kong SAR without much harmful effects on the quality and quantity of the services provided by our Government servants and other public servants of our government subsidized organizations just as some other Asian States such as Our friendly State Singapore which have successfully used such a good and sensible way to help themselves return on the right track very soon.

54. Indeed, if we could really control our Small Government Public Expenditures on the Salaries and fringe benefits of all the public servants in the previous 8 years of real government deficit, then, at least theoretically, Our Small Government could have accumulated some more new reserve of \$200Billions Dollars in the previous Eight years in addition to the Original Cumulative Reserve since the End of the

Second World War amounted to \$400Billions Dollars at the beginning of Our Hong Kong SAR.

55. Of course, as said above, we have really used up \$100Billions Dollars of the \$400Billions Dollars of Our Government Reserve to pay the IRREDUCIBLE super high salaries and fringe benefits of all our government servants and public servants and we now only have about \$300Billions Dollars Reserve while it is also understood that Our Government's Liabilities remain very high.

56. At the end, it is hope that the Deficit of Our Small Government is “A Real Practice of Saving Treasure in the Hands of Our Faithful Government Servants and Pensioners and other public servants of all the government subsidized organizations” with the Good Hope that these Faithful Government Servants and Pensioners and other public servants CAN REPAY OUR WHOLE COMMUNITY when in the time of difficulties we are really in need of them.

57. Let All of Us Join Together to say Prayers so that All The Said Beneficiaries of Our Well-intended Basic Law CAN APPRECIATE their Comparatively Super-High Salaries and Fringe Benefits under the Protection of Our Basic Law and Try Their Best to Help Our Small Government to Solve the Financial Dilemma. Our Mr Tsang and Our Mr Hui and Our Mr Tang CAN Set Some good Examples for ALL the 160 Thousands Government Servants and the other hundreds of thousands Public Servant of Our Government Subsidized Organizations. (Some Suggested Good Examples are quoted in the Paragraph 61 below.)

58. Certainty, GST is an IMMORAL and Wrong but Easy Option for Our Senior Government Officials to choose.

59. I do hope that our Small government and our beloved Senior Government Officials will choose the Difficult Ways.

60. May Our Lord God The Holy Trinity Help All Human Fellow Creatures. Amen  
Amen Amen.

61. Good Examples

<http://hk.geocities.com/choipetercs/BetterThoughtfulWays.index.html>

Topic Sentence : Our CE and FS MrTsang & MrTang with All Most Senior Small Government Officials with the AlmostHighestSalaries among all public servants in Our Secular World can Build Up Sustainable Real Charity of Millions Dollars to Help Our Small Government. AmenAmenAmen.

THEME : Our Chief Executive and all the Senior Government Officials Can Join Together To Use about 10% of their Aggregate Annual Individual Salaries and Fringe Benefits amounted to about a few millions dollars (a small fractions of the Salaries of the CEOs of some Affluent Super-Corporations) to Build Up Some Humblest Small Real Charities of Millions Dollars to Carry Out The Most important and essential public services that Our Small Government Do Not Have New Money To Provide Now as Good Examples for “all the 160 thousands of Government Servants and hundreds of thousands of Public servants of all the Government Subsidized Organizations” to follow so that “all of our Beloved 160 Thousands Government Servants and hundreds of thousands of Public servants of all the Government Subsidized Organizations” joining together Can Harness Sustainable \$30Billions Dollars Annually (that is a Sustainable Annual Amount which is equal to 30 Times the \$1Billion Dollars that Our Vice Chancellor Professor Tsui Lap-Chee has raised contributed by Our Respectable Tycoon Mr Lee Kar Shing as A Non-sustainable Lump Sum for Medical Development of Our First