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☐ Urgent☐ Return Receipt

To: "Mr Donald Tsang Yam Kuen" <ceo@ceo.gov.hk>
 "Mr Henry Tang" <fso@fso.gov.hk>
 "Mr Frederick MA" <info@fstb.gov.hk>
 "Mrs Lau Mak YM" <taxinfo@ird.gov.hk>
 "Dr York Chow Yat-Ngok" <hwfbenq@hwfb.gov.hk>
 "Mrs Carrie Yau Tsang KL" <tklyau@hwfb.gov.hk>
 "Mr Paul Tang" <dsw@swd.gov.hk>
 "Prof Arthur Li K C" <arthurkli@emb.gov.hk>
 "Fanny Law FCF" <fannylaw@emb.gov.hk>
 "Prof Tsui LC" <eromail@hku.hk>
 "Prof Lawrence J Lau" <gradschool@cuhk.edu.hk>
 "Prof Poon Chung Kwong" <ppeccs@polyu.edu.hk>
 "Prof Paul Chu" <ophkust@ust.hk>
 "Prof Chang H K" <webmaster@cityu.edu.hk>
 "Prof Ng Ching Fai" <pdo@hkbu.edu.hk>
 "Prof Edward Chen KY" <ekychen@ln.edu.hk>
 "Prof John CY Leong" <infoctr@ic.ouhk.edu.hk>
 "Prof Paul Morris" <gpo@ied.edu.hk>
 "Prof Wong Po-choi" <editor@hkcdcity.net>
 <taxreform@fstb.gov.hk>

cc:

Subject: Special Message To All Human Fellow Creatures On Saint Francis
 Assisi's Day 2006 AD Amen Amen Amen.

To: Our Most Beloved Mr Donald Tsang, The Chief Executive, c/o:
ceo@ceo.gov.hk ; taxreform@fstb.gov.hk

and Mr Henry Tang, The Financial Secretary, c/o: fso@fso.gov.hk ;
taxreform@fstb.gov.hk

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

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

and Doctor CHOW Yat Ngok, York, SBS, JP , The Secretary for Health and Welfare
 Bureau ; c/o : hwfbenq@hwfb.gov.hk

and Mrs YAU TSANG, Ka Lai, Carrie, JP , The Permanent Secretary for Health and
 Welfare Bureau ; c/o : tklyau@hwfb.gov.hk

and Mr TANG Kwok Wai, Paul JP, The Director of Social Welfare ; c/o :
dsw@swd.gov.hk

and Professor Arthur KC Li, The Secretary for Education and Manpower Bureau;

c/o : arthurkli@emb.gov.hk
and Mrs Fanny Law FCF, The Permanent Secretary for Education and Manpower
Bureau; c/o: 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 ;
Professor Lawrence J. Lau Vice-Chancellor: c/o: ugadm@cuhk.edu.hk ;
gradschool@cuhk.edu.hk ;
Professor Paul Ching-Wu Chu President ophkust@ust.hk ;
Professor Poon Chung-kwong, GBS, PhD, DSc, JP ,President: c/o
ppccs@polyu.edu.hk ;
Professor H K Chang President and University Professor: c/o
webmaster@cityu.edu.hk ;
Professor Ng Ching-fai, GBS President & Vice-Chancellor: c/o: pdo@hkbu.edu.hk ;
webmaster@hkbu.edu.hk c/o:Chaplain's Office: chap@hkbu.edu.hk ;
Professor Edward K Y Chen President: c/o: ekychen@In.edu.hk ;
Professor John C Y Leong President: c/o: infoctr@ic.ouhk.edu.hk
Professor Paul Morris President: c/o: gpo@ied.edu.hk
Professor Ruth HAYHOE Director: c/o: 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 fields of education , and all the Educational Professionals:
c/o: editor@hkcdcity.net (Attention: Prof WONG Po-choi,Chairman)
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 ;
and Our Doctor Honourable Kwok Ka Ki, c/o : kkk@kkkwok.org;

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: Special Message To All Human Fellow Creatures On Saint Francis Assisi's Day 2006 AD Amen Amen Amen.

01. On This Saint Francis Assisi's Day 2006 Anno Domini, I do hope that All the Concerned Can Really Try Every Effort with Genuine Care and Love of Fellow Human Creatures to Put Our Late Compatriot Deng Xi Peng's Ideas into Practice so that (a) All The Chinese Peoples including the Peoples in Our Small Hong Kong SAR can Build Up "A Really Human Community of Harmony" through Repaying and Thanking Our Community in Helping to Narrowing "The Continuously Widening Gap and Abyss between The Rich and The Poor in Our Mainland China and in Our Hong Kong SAR China; and so that (b) the So-Called "Financial Centre Oriented Policy" expressed basically in the Spirit of Greedy and Insensible Gambling and Speculation among many many ordinary people with little knowledge and little sense of risk on stock markets and whatnot " which is probably harmful to the whole community in the Mainland and in Our Hong Kong SAR. In a Word, May Our Lord Jesus Help All Human Fellow Creatures so that Thanking To Compatriot Deng's ideas, Let All the Government Officials Try The Best To Design Some Policy to Lead The Newly Rich Chinese People to Help The Newly Created Poor in some parts of Our Mainland China and Our Small Hong Kong SAR China owing to "The Insufficiently Thoughtful Planning of Our Previous Mercenary-and-Profit-Maximization-Oriented Economic Transformations" so that the Gap and Abyss between The Rich and The Poor Can Be Narrowed by the Effort of All the Chinese Peoples both the Rich and the Poor and all the Chinese peoples can live in harmony and do not need to pass the buck to others again. Our Lord Jesus, Please Help The Rich (A) to be Less Greedy for Money as Slaves of Mammon and (B) to be More thoughtful with Genuine Care and Love to Help the Poor and the Newly-Poor so that the Greedy behaviours of the Rich and the Newly Rich the nouveau riches can at last be led back on the right track to help to build up real harmony to all with good human and humane senses . Amen Amen Amen.

02. It is NOT Sensible to introduce the Unfair and Complicated and Labour-Intensive GST or VAT . In order to HELP "Our Financial Secretary and Our Government's Officials" to eliminate their Responsible Worries, We Must HELP

"Our Financial Secretary and Our Government's Officials" to Find Suitable and Rational Ways To CONTROL Our Small Government's Super-High Public Expenditures within Our Affordable Levels. Indeed, it is very clear that Our Government CANNOT Reduce the ANNUAL Government Public Expenditures through An Overall and Fair Reduction of the Comparatively Super-High Salaries and Fringe Benefits of "All Our Respectable Government Servants and All kinds of Public Servants in Our Government Subsidized Organizations " just as "Our Most Beloved Singapore Government of Our Beloved Singaporeans" CAN . Indeed, Our Beloved Singaporeans have used the Economically Very Sensible and Reasonable " Method of Overall Reduction of the Salaries and Fringe Benefits" of "All Their Respectable Government Servants and All kinds of Public Servants in Their Government Subsidized Organizations" by 10% or more to solve their problems successfully. Nevertheless, "All Our Respectable Government Servants and All kinds of Public Servants in Our Government Subsidized Organizations" CAN Build Up REAL Charity Funds of Development to employ Charity Employees to perform the services that Our Government have planned for the people in need. Amen Amen Amen.

03. Although the paragraph 72 mentioned that "The total amount of GST paid to the tax authority by all the vendors in the production and distribution chain is equal to the amount of tax finally borne by the consumer." ,

the paper has not explained the details of the estimated extra and necessary expenditures for the Private Sector especially the Small Stalls running in the spirit of Lowest Price Co-operations to WASTE on the Most Complicated Accounting Services Needed if the Most Notorious and Complicated Regressive and Unfair GST or VAT is to be introduced as A NEW TAX at the expense of their recurrent profits and the genuine interest of all kinds of consumers especially the Poorer consumers in terms of the Unnecessary Increases of the Prices of the Goods and Services .

04. Certainly, if "the concerned most important small stalls running in the spirit of co-operation and providing goods and services to the less well-off and poor peoples at the lowest prices" find it too expensive to register and to reclaim the multi-stage GST, then they have to transfer "the Real COSTS of Double or Even Triple or More Amounts of the Multi-Stage GST" to the Less Well-off and Poorer peoples. Thence, the total amount of Real and Final GST paid by the poorest

peoples may be doubled or more than doubled the suggested 5% in the Consultation Paper.

05. Indeed, “the GST Registered Big Corporations” may probably have to Waste some Huge Amounts on the Most Complicated Accounting Services required by the IRD in order to reclaim their Multi-Stage Input Taxes of GST . As a result, “they” also have to transfer the EXTRA ACCOUNTING EXPENDITURES Mentioned Above to their Consumers and/or Earn Less Amount of Profits themselves.

06. All in all, Only The Accounting Professionals especially the Accounting Professionals working in the IRD and the related and supporting Government Servants **WILL BECOME THE FINAL**

BENEFICIARIES of the proposed Regressive and Basically Unfair Indirect and Labour-Intensive Most Complicated and Most Inefficient Tax GST or VAT in Our Small Hong Kong SAR.

07. In fact, perhaps, thousands of Most Unwelcome New Tax Collectors are to be needed to Collect These Unfair GST from the Majority of poor people of Our Hong Kong SAR similar to the Chinese Sayings : “Take Away The Rice in the Beggars' Pots” .

08. In turn, Our Small Government Will Become (a) Unnecessarily FATTER on the FACE and Will Also Become (b) Very Ugly of the Unnatural and Harmful and Planned Artificial Growth of FATTY Fresh amounted to “an estimated \$500Millions Dollars Extra Expenditures or an equivalence of about 1.5% of the Tax Revenue Collected Amounted to

\$30Billions Dollars” from the Final Targets of the “Tax Burden Bearers of the Unfair GST or VAT” among the Poor Majority for the Super-High Salaries and Fringe Benefits of “the Government Servant Accounting Professionals Being Newly Recruited or Newly Promoted Internally” Playing The Unwelcome Special Roles of The Unfair GST or VAT Tax Collectors” from the Poor Majority of Our Small Hong Kong SAR.

09. Indeed, it is Most Sensible and Morally Correct for Our Small Government To Increase “Our Lowest Salary Tax and Lowest Profit Tax of Flat Rate of about 15%” up to “the international standards of 20% to 25% or More” as the Morally Correct and the Most Efficient Way to Increase Our Stable Tax Revenues.

10. Based on the observable facts about the behaviour of all the Talents in Our Small Hong Kong SAR especially Our Comparatively Super-Well Paid and Our Well-Intended Basic Law Protected Government Servant Talents, it is believed that it is Good Time for Our Small Government to Propose the “Introduction of More Progressive Direct Income Tax.”

11. Indeed, based on the recent data, it is noticed that 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. It is because if those tax-payers decide to quit and hence avoid to pay “the Recurrent Unavoidable Super-low Income Tax of a comparatively small amount which is only

amounted to about \$100 Million Dollars at the Flat Rate of the Income Tax of about 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 both in Our Small Hong Kong SAR or somewhere else in the world but at the same time they ONLY need to pay so small percentages of their Income as Salary Tax in Our Small Hong Kong SAR.

12. 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, their 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 CONCESSIONS IN THE PREVIOUS HALF CENTURY OF PROSPERITY WHILE OUR SMALL GOVERNMENT HAVE BEEN COLLECTING HUGE AMOUNTS OF NON-RECURRENT TAX REVENUES.

12. 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.

13. 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.

14. 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.

15. Thank you very much for your attention and consideration for the less fortunate human fellow creatures in the world .

16. 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.

17. 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.

18. 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 .

19. Yours sincerely,

20. 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.

21.On This Beautiful Saint Francis Assisi's Day 2006 Anno Domini in Accordance with the Gregorian Calendar the 4th October,2006 (Wednesday) Anno Domini, the Sixty-First Day Following the Most Important Day of True LOVE and CARE , the 4th 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 4th 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 :

Dear Richer and Affluent Senior Government Servants, I DO HOPE THAT ALL OF YOU **CAN SET ASIDE** “ALL Your Legal and Lawful VESTED INTERESTS as Our Government Servants and Public Servants” and Support THE INTRODUCTION OF MOST STABLE AND MORALLY CORRECT PROGRESSIVE DIRECT INCOME TAXES Including Personal Salary Tax and Corporation Profit Tax from about 15% at present to about 20% to 25% to help Our Small Government to Raise New Tax Revenue to Meet the Foreseeable Continuous Structural Annual Budget Deficits in the time to come. With Our Inverted Pyramid Hong Kong Coliseum and Our Symbolic Enlightenment since the 1980s Anno Domini, it is believed that Our Small Hong Kong Government Can Depend On (a) “The Most Dependable and Specially Related Super-High Income Groups of the Richest people in Our Small Hong Kong SAR” mentioned in the paragraphs 09,10,11,12, 13 and 14 and (b) “All Our Respectable Government Servants and All kinds of Public Servants in Our Government Subsidized Organizations” well-protected by Our Well-intended Basic Law and receiving the Comparatively Super-High Salaries and Fringe Benefits. Indeed, it is The Most Sensible Way and Most Stable Way for Our Small Government to Harness New Stable Tax Revenues in the Foreseeable Future of Forty Years of Our Well-Intended Basic Law for Our Government Servants and all the rich peoples in Our Small Hong Kong SAR. Of course, it is understood that THE INTRODUCTION OF MOST STABLE AND MORALLY CORRECT PROGRESSIVE DIRECT INCOME TAXES Including Personal Salary Tax and Corporation Profit Tax from

about 15% at present to about 20% to 25% is More Difficult than The Proposal To Introduce The Regressive and Unfair GST of 5%.

Therefore, Our Leaders Choose the Easier and More Pragmatic Option of GST. It is clear that based on the experiences of other more advanced countries, Our Leaders believe that it is more pragmatic to Use Some Tricky and Morally Incorrect Ways to Persuade the Richer People to Support GST through Less Moral Reduction of their Direct Taxes. And thence, Our Small Government of Our Hong Kong SAR can Play the Pragmatic but Unfair Role of Starting to Collect More and More Unbearable INDIRECT TAXES from the POOR MAJORITY as in the Chinese Saying : “Taking The Rice from the Beggars' Pots” . Nevertheless, it is of the Greatest Importance for Our Pragmatic Leaders to Remember that it is also Morally Incorrect to Exchange Vested Interests with the Rich Peoples of Our Small Hong Kong SAR at the Unfair expense of the Poor Majority who have indeed been the peoples who have contributed much of their lives in the previous years of prosperity to

Help the Recurrent Rich Peoples to become Rich Peoples. Certainly, Our Leaders should not Betray the Majority Genuine Interests for the sake of the Pragmatic Easier Option of the Introduction of the Unfair GST/VAT. Indeed, it is Morally Correct for All Our Rich Peoples in Our Small Hong Kong SAR including Tens of Thousands of Our Senior Government Officials Structurally Well-Protected by Our Well-Intended Basic Law To SUPPORT THE INTRODUCTION OF MOST STABLE AND MORALLY CORRECT PROGRESSIVE DIRECT INCOME TAXES Including Personal Salary Tax and Corporation Profit Tax from about 15% at present to about 20% to 25%. AMEN AMEN AMEN.

Reference:

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