

**Felia**

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 Urgent Return Receipt

To: <taxreform@fstb.gov.hk>

cc:

Subject: Tax reform

To whom it may concern,

I write hereby to give some opinions on the tax reform. Hope it can be helpful to HKSAR government.

My suggestion, in fact the suggestion is from my uncle, is that government can implement departure tax rather than sales tax. Those Hong Kong citizens who leaves HK and visit either Mainland China or Macau, they have to pay, for example, \$100 departure tax. As the numbers of departures per year is over few millions people times, the tax revenue can be very great.

On the other hand, if they think the departure tax is too expensive, they may choose to stay in Hong Kong during holidays, rather than visit Mainland China or Macau. As a result, they would stay more in Hong Kong and do more consumptions in Hong Kong that would be beneficial to the retail industry in Hong Kong.

Another advantage is that the departure tax is a easy system, not complicate to operate it.

I hope that HKSAR government would greatly consider the above suggestion, since sales tax will only threaten the amount of consumptions in Hong Kong. Also it threatens and affect the consumptions from visitors.

Thank you for your kind attention.

Best regards,

A Hong Kong citizen