

To: taxreform@fstb.gov.hk cc:
Subject: Tax reform opinion

Dear Sirs/Madam

I personally agree to have GST applied in Hong Kong for consumer goods, however, I think that there should be some exemption items such as necessity food. I suggest to have minimal tax applied in the first few years e.g. 3 years and later increased to 5% after 3 years.

I also sugest you to develop a system to monitor and control process of giving tax rebate to low income group to avoid abuse of system. Moreover, there should be some allowance to middle income group to relieve their burden.

Best regards Chely