



03/11/2006 11:49

 Urgent Return Receipt

To: taxreform@fstb.gov.hk
cc:
Subject: No to the GST

Financial Secretary,
Government of the Hong Kong SAR

November 3, 2006

Dear Sir,

I would like to register my deep disapproval and opposition to the proposed Goods and Services Tax. I feel that imposing such a form of taxation on the people of Hong Kong would be profoundly unjust as it would be counter productive.

First of all, such a tax would be unjust because it would be to tax people without the corrective mechanism of democracy. The government would in effect, be imposing a tax regime without representation.

Second, such a tax scheme would be unjust because it would unduly impose a tax burden on those least able to absorb it.

Finally, such an additional tax scheme is not necessary in light of Hong Kong's economic situation.

It is my strong view then that this foolish idea be scrapped and no more money be wasted on it.

Sincerely,

James A. Rice
Assistant Professor
Lingnan University
Castle Peak Road
Tuen Mun
Hong Kong