

To: taxreform@fstb.gov.hk

Subject: GST

17/11/2006 07:50 ☐ Urgent Return Receipt

I am neither support nor oppose a GST. But I would like to express my opinions on the proposed GST framework.

Firstly, I am concerned with how exports and international supplies can be defined. After reading the consultation document, I think that the lists shown in Boxes 5 and 6 are not clear. It will cause confusion.

Secondly, I also concern how the proposed DGPS and QES operate as the government does not outline the schemes clearly in the consultation document. I also wonder how these schemes can benefit the import/export business. Besides, I also want to know what the licensing requirements are for the approved temporary storage areas and bonded warehouses.

Thirdly, I also suggest the government to provide more compensation to the public, such as providing GST credits on electricity and transportation charges.

Thanks, Daisy