

To: taxreform@fstb.gov.hk cc: Subject: Tax Reform

Hong Kong's tax base is too narrow. The Government needs to widen the tax base to secure stable revenue. The Government should reconsider introducing GST to solve the tax base problem in the long term.

To gardner support from the public, more compensation should be given to the less well off groups. This will avoid the criticism of widening the wealth gap between the poor and the rich.

I support the introduction of a tax on plastic bags which will help protect our environment. I also support to tax the worldwide income of HK residents and companies, paticularly those earning income or profits in the Mainland and Macau.

Shirley