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Tax Reform  
 Financial Services and the Treasury Bureau  
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I am a permanent Hong Kong Resident formerly from Canada, married with two children and living in Wanchai.

GST is not a reasonable way for government to broaden its tax base because it lacks transparency and allows government to misuse its citizen's resources. Government the world over else abuses the citizens with inefficiency and over-taxation; never use the argument that GST is everywhere else because that argument is groundless.

Here are the ways that I would accept new taxes if they were needed:

- a) Head Tax – lets face it, we all use the resources of the government in our lives, whether we are rich or poor – why shouldn't we all bear the same burden – as long as it is spread over the whole of society, the amount per head is small and I don't mind paying a little more for those truly unfortunate in our society who cannot eat, clothe or provide shelter for themselves
- b) Floating addition to salaries tax -- which is increased in those years that government revenues are projected to drop – payable by all in society including those whose salaries are too low to attract salaries tax
- c) Usage fees for those who increase the burden on government like higher fees for *opening a new water account*, or those who get *assistance in completing returns at the IRD office or driver testing or fire services inspections* etc
- d) Higher road taxes for private cars and higher gasoline taxes – the road should be paid for directly as much as possible by those who use the roads – I'd rather make cars more affordable and ensure that annual licensing and petrol costs were higher – who knows how this might help curb pollution too?
- e) If we allow people to buy license plates with special numbers, I think we should also auction votes – lets sell votes to persons and corporate citizens – if they are subsidizing our costs, they should have more say in how things are done (of course to a certain point) – shareholders in a listed company get one vote for every share or every block of shares – we don't have to imitate the rest; let's make Hong Kong unique. What is wrong with selling votes to Listed Hong Kong Companies – the companies are taxpayers like individuals and deserve the right to vote if the company pays for the right.

Respectfully,

(Signed)

Mr Gunnar Helgason