

**Questions Raised in the Government's Consultation Document**

**CHAPTER 1 Is tax reform required in Hong Kong?**

1. Do you think that our existing tax base is too narrow?
2. Do you believe that Hong Kong needs a tax base where revenue generated from diversified sources that are less susceptible to external shocks and cyclical economic conditions?
3. Do you think the Government should take action to reform the tax base to ensure our future growth and prosperity?

**CHAPTER 2 Broadening the tax base: what are our options?**

4. Do you agree that there are only two viable options?
5. Do you agree that a reduction in personal allowances is not a preferred option?

**CHAPTER 3 The case of GST**

6. Do you agree that GST is an appropriate option to broaden Hong Kong's narrow tax base?

**CHAPTER 4 What is GST and how does it work?**

7. Do you agree that GST is preferable to RST as a form of general consumption tax?

**CHAPTER 5 A proposed GST framework for Hong Kong**

8. What are your views on the proposed GST framework and design features as outlined in this Chapter?

**CHAPTER 6 Households: impacts and offsets**

9. Do you support providing tax relief and compensation measures for households if GST is introduced?
10. What are your views on the measures proposed in this Chapter?
11. How do you think that Group 2 should be defined?

**CHAPTER 7 Business and other organisations: impacts and offsets**

12. Should we use the opportunity of tax reform to enhance business competitiveness in Hong Kong, by reducing existing taxes and charges on businesses if GST is introduced?
13. What are your views on the measures proposed in this Chapter?

**CHAPTER 8 Options for returning the funds from GST to the public**

14. What are your suggestions on how to return the remaining balance of available funds to the community?

**CHAPTER 9 Economic and industry sector implications**

15. What are your views on the economic and industry sector impacts of a GST in Hong Kong?