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Fiscal Sustainability, Revenue Volatility, and Policy Reform in Hong Kong: A Public Finance Perspective

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ABSTRACT

This research paper examines Hong Kong's fiscal sustainability through the lens of revenue volatility, debt expansion, and institutional reform. It argues that the territory's public finance structure is overly dependent on cyclical and unstable sources such as property and stock market revenues, while rising infrastructure commitments and prolonged deficit reduction timelines have intensified concerns about fiscal credibility. Under the Linked Exchange Rate System, Hong Kong lacks monetary autonomy, making prudent fiscal management especially important for maintaining investor confidence and exchange-rate stability. The research paper revisits historical fiscal turning points, including the post-Asian Financial Crisis recovery and the revenue surge during the 2007–2008 market boom, to show how volatile asset-based revenues can temporarily mask structural weaknesses. It further critiques the proposed introduction of a goods and services tax, suggesting that high administrative costs and regressive effects outweigh its benefits in the current context. Instead, the paper recommends a broader reform agenda, including expenditure rationalization, modernization of tax administration through artificial intelligence, diversification of revenue sources, and strategic development models for education, healthcare, and infrastructure. Overall, the study contends that Hong Kong must move beyond short-term borrowing and cyclical windfalls toward a more diversified, efficient, and resilient public finance framework.

KEY WORDS: Hong Kong public finance, fiscal sustainability, revenue volatility, Linked Exchange Rate System, tax reform, goods and services tax, deficit reduction, policy reform

Introduction:

The most recent announcement regarding public finance in Hong Kong indicates that, in order to support large-scale infrastructure projects, the bond issuance ceiling has been significantly raised to an exaggerated level of 900 billion Hong Kong dollars. Despite this substantial overdraft, depositors remain calmly confident, with a year-old receiving support and maintaining trust in the system. The operating accounts, specifically numbered 2026 to 2027, are indicative of efforts to restore HK gov't financial management skills, demonstrating a level of expertise consistent with financial acumen [1].

In reality, this type of artificial accounting for daily and development expenses constitutes a form of self-delusion. The HK government has artificially inflated the fiscal deficit by routing it to a special account, with the intention of just hiding the main fiscal deficit problem. With a calculated total of 900 billion (in the near future, within these few years), effectively concealing a substantial economic risk, analogous to a hidden explosive device [1]. According to classical economic theory, notably Ricardo's model, adjusting the outstanding public and private debt to approximately

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14% of GDP suggests a very safe and sustainable fiscal position. However, this metric entirely overlooks the critical vulnerabilities posed by Hong Kong's financial architecture, particularly its reliance on a fixed exchange rate system which links its monetary policy to the US dollar.

Under the Linked Exchange Rate regime, Hong Kong possesses no autonomous monetary policy instrument; instead, interest rate policy must conform to the Federal Reserve's monetary stance, thereby limiting its capacity to independently manage economic fluctuations and financial stability, at a notably secure level, yet it entirely circumvents the lethal financial leverage strategy inherent in Hong Kong's economic framework. Hong Kong lacks independent monetary policy authority; instead, its exchange rate regime commits it to maintaining currency peg stability by aligning its interest rate policy directly with that of the US dollar, thereby restricting autonomous monetary maneuvering [1].

If the project is fundamentally a loss-making venture, then acquiring additional capital will further diminish the govt's overall valuation within the context of the slowing global economy, increased population aging, and the Greater Bay Area integration initiative. As Hong Kong residents are encouraged to consume domestically in the northern regions, the environmental impact and fiscal sustainability of such large-scale projects, each costing tens of billions annually come into question. The return on investment for these projects remains unclear, and the debt ratio appears to be maintained within a seemingly safe threshold. However, the strategy of continuously expanding borrowings to fund these initiatives resembles the act of consuming lettuce, an analogy highlighting the superficial sustainability. This approach raises concerns reminiscent of the behavior of Southern European nations on the brink of the European sovereign debt crisis, where excessive debt accumulation without proportional economic growth led to systemic vulnerabilities [1].

The lender of last resort within Hong Kong's financial system serves as a crucial core stability mechanism to uphold the equilibrium of the foreign exchange rate. According to the principles of monetary economics, this financial buffer represents an extreme level of liquidity and an unwavering commitment to security. If Hong Kong's capacity to mitigate external financial shocks is questioned, one must consider whether international credit rating agencies and hedge fund managers are truly oblivious. They assess the fiscal robustness of a jurisdiction not solely by superficial impressions, such as the demeanor projected at press conferences, but through fundamental indicators like the liquidity coverage ratio and the composition of high-quality liquid assets (HQLA) within the balance sheet. When the proportion of liquid assets diminishes or vulnerabilities increase, systemic risk premiums tend to escalate naturally in the marketplace. Currently, Hong Kong is gradually shifting from a traditional cross-border capital flow model, often characterized as a free-market scenery, toward a so-called capital management region, emphasizing domestic financial stability. Ironically, the assets available for management might be predominantly limited to government-issued bonds and a substantial volume of denominated derivatives, which lack significant international investor interest or acceptance. This scenario underscores the fragility and limited diversification in Hong Kong’s current financial asset base [1].

Discussion:

Background Surrounding

The Finance Secretary recently announced a revised timetable for the gradual elimination of the fiscal deficit, indicating an optimistic projection that the government will attain a fiscal surplus by the fiscal year 2026 and later on. This extension in the designated timeline for deficit reduction could potentially undermine investor confidence, raising concerns about the government's commitment to fiscal discipline and fiscal consolidation policies. Such delays may lead market participants to question the credibility of the government's commitment to sustainable fiscal management and could impact sovereign risk perceptions [1][2].

The underlying rationale for this approach is rooted in the government's strategic aversion to implementing uniform austerity measures that could disproportionately impact various sectors or demographic groups. Instead, the government aims to exercise a gradual and calibrated reduction in public expenditure, targeting a maximum annual contraction of approximately 2 percent. This cautious tapering strategy is designed to mitigate economic volatility while maintaining fiscal discipline. Additionally, the government emphasizes that there is no predetermined deadline for achieving fiscal sustainability. The execution of these measures is intended to be flexible and discretion-based, allowing policymakers to dynamically adjust the pace and scope of austerity in response to evolving macroeconomic conditions, thereby fostering an environment conducive to active resource reallocation and open fiscal policy.

Historically, Hong Kong experienced significant structural fiscal deficits early in its development, notably during the tenure of Tsang Yam-kwang as Finance Secretary. This period was characterized by persistent budgetary imbalances driven by structural expenditure commitments and limited revenue streams. The onset of the Asian financial crisis (1997-1998), further exacerbated Hong Kong's economic vulnerabilities, resulting in sharp downturns in key economic indicators such as GDP, foreign reserves, and fiscal revenue. Consequently, the government faced increased fiscal pressures due to countercyclical stabilization measures and bailout initiatives.

By 2004, however, Hong Kong's fiscal position improved markedly, largely attributable to a coherent macroeconomic policy framework designed to stimulate growth and enhance fiscal sustainability. The central government's targeted interventions, which included policy stimulus and supportive measures, helped restore confidence and catalyzed a revival in the property market. This rebound contributed to a reversal of the structural fiscal deficit, transitioning into a fiscal surplus post-2004, indicating a significant improvement in the territory’s fiscal health and resilience.

Therefore, upon Henry Tong’s assuming the position of Finance Secretary, he anticipated that the government would attain a sustainable equilibrium in the balance of payments within the period spanning 2004 to 2005. The persistent current account deficit was effectively counterbalanced through economics recovery, due to property market in Hong Kong, leading to a reversal of the deficit. This outcome aligned with forecasts, reflecting the anticipated macroeconomic revival during this period.

Between 2007 and 2008, the Hong Kong government's fiscal position experienced a significant improvement driven primarily by a substantial increase in stamp duty revenue generated from expanded stock market activities. During this period, the fiscal surplus surged markedly, with conservative estimates indicating a surplus ranging from approximately 19 billion to 25 billion HKD, ultimately reaching nearly 100 billion HKD in 2007. This spike was largely attributable to the bullish momentum in the stock market, as

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evidenced by the Hang Seng Index ascending to a historic peak of over 32,000 points, reflecting heightened investor optimism and increased liquidity flow into equities. Concurrently, the stock market was characterized by high trading volumes and increased market volatility.

Indeed, to achieve a stable and reliable stream of income, it must become essential to broaden the tax base through policies that increase the taxable entities and income sources. This approach enhances fiscal sustainability and economic stability by ensuring a larger revenue base that supports consistent public expenditures. But here also highlights a critical structural flaw in Hong Kong's fiscal revenue model, which is characterized by frequent large fluctuations. Such volatility indicates that these revenue sources are inherently unstable, particularly those derived from the property and stock markets. These markets are susceptible to rapid shifts similar to speculative bubbles or casino-like behaviors, resulting in inconsistent regular income streams to the gov't. Consequently, relying on these volatile sources undermines fiscal stability. During the tenure of Henry Tong's, there was initial consideration of implementing a sales tax or dynamic research-based revenue measures to diversify the fiscal base. However, given the economic conditions at that time, coupled with significant public opposition and concerns over escalating administrative costs (particularly from the Tax Department), these proposals were temporarily abandoned. The decision was to forego establishing a dedicated sales tax, highlighting the fragility and short-term nature of Hong Kong's current fiscal revenue streams.

Tong's Introduce Sales Tax Reform (GST) Report

Furthermore, according to the (GST) report (2006) analysis, the high operational costs associated with the tax administration will necessitate further burden on the government. Specifically, if the government wants to open the new Goods and Services tax (GST), then the administration cost will rise, especially around the Tax Department manpower, and the administration will consider to optimizing the organizational structure of the Internal Revenue Service (IRS). But at that time, due to the public citizen opposition, the proposal of the Goods and Services tax (GST) was abandoned.

At that time, the report also pointed out that the related department had several financial and administrative incompetencies, including an excessive staffing level that may have surpassed operational needs if installing (GST), and elevated expenditure costs attributable to pervasive bureaucratic redundancies and suboptimal resource allocation. These issues contributed to increased operational expenses without corresponding enhancements in departmental utilities. All these factors also indirectly underwrote to the reasons for the abolition of the Goods and Services Tax (GST). Furthermore, the inadequate management and administrative incompetence within the tax department are disproportionately misaligned with their staffing levels and operational performance, leading to a failure to meet public expectations, as the report and media stated [3][4].

Consequently, it is imperative for the government to undertake a comprehensive restructuring of the tax bureau's organizational framework and implement a substantial reduction in (IRS) staff and personnel. In order to minimize the administrative and operational costs. The Report's have also stated that, if (GST) is installed, then it will optimize administrative and operational costs, particularly assuming in the (IRS) department, prior to expanding the tax base through policy reform. At that point, Report's also noted that the introduction of Goods and Services tax (GST) would have necessitated a significant increase in staffing for secretarial & admin functions, causing billions of extra dollar; however, such expansion was unwarranted given that time current economic conditions and operational competences. Report's further noted that the increased manpower in the related department would have drastically increased administrative costs, making it more detrimental than beneficial.

This Research Paper Opposes the Implementation of any Sales Tax (GST)

This research article opposes the implementation of any sales tax, asserting that such a measure disproportionately burdens low-income populations while exerting minimal fiscal impact on affluent individuals. It suggests that the government should instead explore alternative revenue-generation methods, such as broadening the tax base through progressive strategies in extending the gambling industry, to ensure a more equitable and efficient fiscal stabilizer policy.

In addition, this scholarly article critiques the implementation of any sales tax policy, we arguing that it is a constitutes a regressive fiscal measurement that disproportionately exacerbates economic inequality by placing a greater financial burden on low-income households. This research analysis further contends that such a fiscal instrument has a negligible effect on economic stabilizers, thereby undermining its role as a stabilizing economic tool. Instead, this article advocates for the adoption of alternative fiscal strategies, such as broadening the gambling tax base, through progressive broadening new gambling industry frameworks, including the strategic expansion of the gambling industry's and taxation scope, to achieve a more equitable distribution of the tax burden. These approaches are posited to enhance the efficiency of revenue mobilization while promoting economic equity and fiscal sustainability within the framework of sound public finance principles.

(GST) Surrounding

In view of this, this research paper assumes the tax department's management is uneconomical, and un-ppular to the public's, and the salaries and performance of the tax department staff are also disproportionate and do not meet the public's expectations [3][4][5][6][7][8][9][10] (Appendix 1-14). Especially, the tax department (IRS) service seemingly always causes a lot of conflicts and is unpopular with the public [3-10](Appendix 1-14). Therefore, the government must streamline the administrative structure of the tax department (IRS) and significantly reduce the unnecessary staff of the tax department (IRS) [3][4][5][6][7][8][9][10] (Appendix 1-14).

Also, at that time, the report's emphasized that implementing a sales tax would substantially elevate operational costs. This increase would primarily stem from the fact that a significant portion of revenue, mainly allocated for staff remuneration, would be subject to taxation by the revenue department. Such a fiscal policy shift could have notable implications on the cost structure and overall effectiveness of business operations. So, by reducing (IRS) staffing levels through workforce is rationalization and reasonable.

In view of above, this paper purposed, in nowadays, AI must be used as a tool to significantly reduce the staffing of the Tax department (IRS), especially the redundancy of the Tax department (IRS) staff, and the (IRS) personnel. These are all the ways to streamline the personnel structure, reduce redundant staff in the tax bureau, and cut administrative expenses for the provincial government. Additionally, implementing advanced artificial intelligence systems to automate

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core functions such as accounting, data processing, and audit procedures could significantly diminish (IRS) staff and administrative staff overheads. This technological integration would address the high improvement inherent to (IRS) and their personnel, whose salaries substantially underwrite to the agency's expenditure profile. Moreover, with current operational competences falling short of public and institutional performance benchmarks [3][4][5][6][7][8][9][10] (Appendix 1-14), such measures are imperative to enhance cost-efficiency, improve service delivery, and align the department's outputs with fiscal policy objectives and economic rationality.

Investors question the Hong Kong government's determination to eradicate the deficit

During Tsang's tenure as an official, Tong stated that Hong Kong faced a structural deficit and projected that it would reach a breakeven point between 2004 and 2005. However, due to the economic repercussions of the September 11, 2001 terrorist attacks and the subsequent recession affecting both the United States and Hong Kong, the timetable for addressing and eradicating the deficit was postponed. This delay signals a concerning trend: as long as the schedule for fiscal consolidation is further deferred, the goal of eliminating the fiscal deficit remains distant. The critical question then becomes: when is it prudent to re-evaluate and potentially delay the deficit reduction strategy? Ultimately, the timing of such decisions significantly influences investor confidence, both domestic and international and may lead to skepticism regarding the government's fiscal discipline and commitment to sustainable public finances.

In fact, historically, the United States did not operate with a significant fiscal deficit prior to the 1960s. However, beginning with the presidency of John F. Kennedy, the nation experienced a marked increase in its national debt, which persisted until it reached a period of stabilization during the Clinton administration. Since that time, it has become commonplace for presidential candidates and political figures to postpone discussions of fiscal sustainability under the pretext of economic revitalization. It is crucial to understand that the United States can sustain this substantial national debt and persistent deficit through the dominance of the US dollar as the world's primary reserve currency. This status allows the U.S. to issue Treasury securities extensively, attracting foreign central banks and institutional investors from countries such as China, Hong Kong, Taiwan, South Korea, and Japan. These entities regularly purchase large quantities of US Treasury bonds, thereby reinforcing the dollar's role as a global medium of exchange and store of value. This dynamic provides the U.S. with a form of fiscal elasticity, enabling it to service its debt and run persistent deficits without immediate credit crises, owing to the dollar's embedded status in international finance and trade.

However, the linked exchange rate system established in Hong Kong, maintained through a currency board arrangement, is inherently incompatible with sustained long-term fiscal deficits. Persistent fiscal deficits exacerbate macroeconomic instability, heighten currency risk, and undermine investor confidence by increasing uncertainty in the economic environment. Without proactive fiscal consolidation and credible commitment to defend the peg, such deficits will undermine the stability of the exchange rate mechanism, adversely affecting the conducive business climate for international capital inflows. The government's unchecked expansion of fiscal deficits, coupled with volatile long-term interest rates and unpredictable forward exchange rate movements, particularly involving the US dollar, introduces heightened financial market volatility. This volatility provides fertile ground for speculative hedge funds and increases the systemic risk to financial stability. Under the currency board regime, Hong Kong's monetary policy constraints effectively mirror those of the United States, limiting domestic monetary sovereignty. Furthermore, the government's fiscal irresponsibility transfers the fiscal burden onto future generations, as unchecked deficits increase the likelihood of future tax hikes, welfare reductions, and public expenditure cuts. Acknowledging the principle that there are no free lunches, delaying necessary fiscal adjustments now merely postpones unavoidable austerity measures, which will inevitably intensify the economic and social costs if deferred. Moreover, political inertia and the temptation to postpone deficit reduction to quell public discontent risk prolonging fiscal imbalances, thereby complicating future fiscal corrective measures. Historical and political precedents suggest that future policymakers, including successive Finance Secretaries, may continue to avoid addressing the deficit problem, ultimately harming the business environment and deterring foreign investment. In essence, the accumulation of public debt and persistent deficits effectively shift fiscal liabilities onto future generations, imposing long-term intergenerational equity challenges. If the disease root is not treated, it is difficult to manage the fiscal deficit.

Numerous empirical studies [11] have demonstrated that substantial fiscal deficits, characterized by elevated levels of public debt, tend to undermine a government's ability to effectively manage and control future inflationary pressures. Such deficits incentivize irresponsible expansion of the money supply, as policymakers may resort to monetizing debt to bridge fiscal gaps. Direct mechanisms, including debt restructuring and monetary financing, serve to reduce the real debt burden; nevertheless, these measures can indirectly diminish the government's commitment to implementing credible inflation targeting policies and the citizens' welfare in the long term. Hong Kong's significant fiscal deficit presents considerable macroeconomic risks, including heightened uncertainty regarding macroeconomic stability and sustained growth prospects. Furthermore, it introduces a potential "time bomb" of unresolved fiscal imbalances, which could jeopardize the territory's financial stability and economic resilience in the future. Consequently, policymakers should exercise caution and resist short-term pain or economic short-term benefit derived from fostering closer economic and trade integration if such actions compromise fiscal sustainability and long-term macroeconomic health.

Suggestion:

So, this research article proposes some suggestions that hopefully can help the government:

(1) Firstly, it is imperative to substantially reduce public administration expenditures, particularly addressing the redundancy within the Internal Revenue Service (IRS) staff and personnel. Excess staffing levels not only lead to inefficiencies but also impose unnecessary financial burdens on the government's fiscal resources. It is recommended that the government leverage advanced artificial intelligence (AI) technologies to optimize tax administration processes, thereby replacing a significant portion of the human workforce in (IRS). This strategic adoption of AI is expected to enhance operational efficiency, streamline tax collection procedures, improve compliance monitoring, and ultimately result in a more sustainable fiscal policy by significantly decreasing public sector overhead costs.

(2) Also, the government can plan to convert public universities into private universities, upgrade more than 20 universities, abolish

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associate degrees, and actively carry out a comprehensive degree policy, so that 100% of Hong Kong school-age children are able to attend public or private universities. If the supply of private universities increases significantly, it will benefit all school-age children, with a guarantee of a 100% enrollment ratio, that is, every child born in Hong Kong, and all school-age children, can 100% be guaranteed a university place.

(3) Releasing land value and creating space conditions for public schools, such as public universities, can be achieved if they are fully converted into private universities. The government does not need to spend 1 cent; it only needs to provide objective exchange land conditions so that land value can be released. Such a valuable asset can be converted from public utilities of universities into private utilities, e.g., by relaxing the height ratio of buildings. The conversion of land value can be used as an operating fund for private universities, turning it into private utilities that provide conditions for private university start-up operations, this can reduce the burden on government public finances, and also reduce the constant, recurring public expenditure.

(4) This research article also proposes a significant expansion of the medical industry, starting with a substantial increase in the number o f medical schools. For example, this research recommends allowing Hong Kong Baptist University to establish a Western Medicine Scho ol and the Hong Kong Polytechnic University to do the same, based on these two new Western Medicine Schools. In addition, this resear ch article further proposes establishing a brand-new private medical technology university in Hong Kong called the Hong Kong Medical-Tech University. As the number of medical students increases, the fe es for both public and private services are expected to decrease due t o the increased supply. Ultimately, this will benefit the general publi c, who will receive treatment from more doctors and experience shor ter waiting times. The principle is simple: increased supply leads to l ower prices, and the quality of service will also improve accordingly. Then, Hong Kong will have six medical schools: the Faculty of Me dicine of the University of Hong Kong, the Faculty of Medicine of t he Chinese University of Hong Kong, the Faculty of Medicine of the Hong Kong University of Science and Technology, the Faculty of Medicine of the Hong Kong Polytechnic University, the Faculty of Medicine of Hong Kong Baptist University, and the Faculty of Medi cine of the Hong Kong Medical-Tech University. In total, there will be six medical schools. It is well believed that in the near future, thes e will serve and benefit the public. Moreover, this will also benefit c urrent medical staff, since in the newly established 6 medical school s, we will recruit a large number of current doctors to become assista nt professors, lecturers, associate professors, professors, and so on. We believe this will bring new job opportunities and benefits to curr ent doctors.

(5) Establish a comprehensive new gambling industry in northern Lantau by implementing standardized regulatory frameworks to enhance operational management and oversight. Develop a diversified gambling sector based on gaming operations and associated gaming taxes, with the aim of expanding the local tax revenue base. Drawing on the Macau model, this approach can serve as a reference for best practices. Such standardization will mitigate illegal activities and reduce crime rates, thereby promoting social stability and economic growth.

(6) In-addition, according to the government's latest fiscal budget, 150 billion in infrastructure funds will be invested every year to support the development of the northern metropolitan area [1][2]. Therefore, this research article recommends a new development plan for the northern metropolitan area in utilizing the construction, operation, transfer (COT) model. This approach can significantly reduce government investment costs in local infrastructure, thereby lowering recurring expenses. Additionally, the savings can be reused to support residents' own housing programs in the new village, which will provide better living space for the public. On this basis, the 150 billion in savings can be invested in other projects that are more beneficial to society. In fact, to make sure the public has better living space, I believe it will be accepted by the public and supported by the public.

Conclusion:

This paper examines Hong Kong’s fiscal sustainability in the context of revenue volatility, debt expansion, and institutional reform. It argues that Hong Kong’s public finance system remains vulnerable because it depends heavily on cyclical income from property and stock markets, while rising infrastructure spending and repeated delays in deficit reduction have weakened fiscal credibility. Under the Linked Exchange Rate System, Hong Kong has no independent monetary policy, so maintaining investor confidence and exchange-rate stability requires especially careful fiscal discipline. This research paper reviews key historical episodes, including the post-Asian Financial Crisis recovery and the revenue boom of 2007–2008, to show how asset-driven surpluses can conceal structural weaknesses. It also questions the effectiveness of introducing a goods and services tax, noting its regressive impact and high administrative cost. Instead, the paper advocates broader reform, including tighter expenditure control, AI-supported tax administration, diversification of revenue sources, and long-term development strategies in education, healthcare, and infrastructure. Overall, it concludes that Hong Kong must shift from short-term borrowing and volatile windfall revenues toward a more resilient, diversified, and sustainable public finance model. Hope our research paper can help the government, society, and mankind.

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Appendix-1:

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新聞 — 港聞

行會成員為GST護航

09/07/2006

開徵商品及服務稅（GST）諮詢文件在本月中才會出爐，但在社會上已引起強烈反彈。市民聽到連乘巴士、看醫生這些日常生活事務都可能要繳稅，頻呼擾民。多名行政會議成員昨日齊齊為GST護航。行政會議召集人梁振英昨日強調，GST是擴闊本港稅基剩下的唯一方法，聲言若本港再不設法擴闊稅基，政府便難以作長遠規劃。行會另一成員陳智思亦指市民要求政府作各項長遠措施的同時，又不肯付鈔，無疑是自欺欺人。

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新聞 — 港聞

三千舖貼標籤抗議新稅

19/07/2006

【本報訊】「銷售稅、齊反對！」由廿多個商會組成的反對銷售稅大聯盟昨手持抗議標籤，反對政府硬銷打擊各行各業的商品稅，大聯盟九月起將於出版社、書局、校巴及逾三千間商戶張貼反商品稅標籤，匯聚民意務求反對商品稅。

放大圖片

由廿多個行業商會組成的反對銷售稅大聯盟，昨高舉「銷售稅、齊反對！」的抗議單張。（黃仲民攝）

身兼大聯盟主席的立法會批發及零售界議員方剛表示，本港一直奉行簡單稅制，推行商品稅只會自毀優勢，況且港府有二千多億元財政儲備，看不到有加稅理由。他炮轟商品稅將七百萬市民一網打盡，「睇醫生、買麵包都要畀稅，市民生老病死都要畀稅，真係好唔合理。」

方剛又舉例，新加坡推行商品稅後，內部銷售額減少近一成，英國開徵百分之十七點五的商品稅，但經濟表現依舊「一塌糊塗」，他批評商品稅乃「劫貧濟富」的累退稅，窮戶較富戶繳交更高稅率，加劇貧富懸殊情況。

有電器及餐飲業界人士估計，商品稅令業界年減六十億元和七十億元生意額。大聯盟在九月起將舉辦一系列活動，包括發起「一舖一信」、「一人一信」和簽名運動、設立反商品稅網站www.nogst.org.hk和熱線電話，並進行問卷調查和辦研討會。

香港房地產建築業協進會名譽會長何鴻燊昨日表明，反對港府開徵商品稅，「我哋係做生意嘅人，任何新稅我哋都唔鼓勵，香港係金融中心，收入咁好，使乜納咁多稅？」

增成本恐令廠商撤走

香港工業總會主席丁午壽表示，不少本地廠商將工序北移，如半製成品每次進入香港也要繳交商品稅，將會增加廠商成本，可能令部分廠商撤離香港。

有「蘭桂坊之父」之稱的盛智文說，個人並不反對銷售稅，但必須推行恰當，認為百分之五稅率可以接受；羅兵咸永道香港稅務合夥人王銳強說，任何能擴闊稅基而不損香港的競爭優勢，都值得考慮，他指百分之五的商品稅稅率可以接受。

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調查指67%市民反對銷售稅 (圖)

調查指67%市民反對銷售稅

http://paper.wenweipo.com [2006-10-18]

放大圖片

■民主黨於10月份調查指出，約69%受訪者表示不贊成開徵銷售稅。 實習記者劉珮淳 攝

【本報訊】（實習記者 劉珮淳）根據研究公司TNS的調查顯示，在1001名受訪的香港市民中，有67%不接受開徵GST的建議，其中72%認為會減低零售業的競爭力，68%認為會影響香港對旅客的吸引力，及擴闊貧富懸殊的距離。

同時，有50%受訪者認為，應以提高薪俸稅的最高稅率來代替開徵GST，43%則認為應提升漸進利得稅等。

民主黨的調查顯示，有69%受訪市民反對開徵GST，較8月份同類調查僅下跌了1.6個百分點。不過，被問及徵收GST後稅款的用途時，有36%受訪者認為應用於增加社會服務，21%認為應減稅，18.6%市民認為稅收會作庫房儲備。

自由黨主席田北俊回應時亦指：「政府以為商界會贊成剝削窮人，怎知道我們都不同意。」

【打印】 【投稿】 【推薦】 【上一條】 【回頁頂】 【下一條】 【關閉】

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Cc: Wen Wei Po. Hong Kong News. 18-10-2006.

Appendix-2:

A16 責任編輯：謝孟宜　香．港．新．聞 HONG KONG NEWS　2010年12月16日(星期四) 香港 文匯報 WEN WEI PO

8萬當868萬 稅局烏龍評稅拒賠償

香港文匯報訊 (記者 嚴敏慧) 稅務局評錯稅，令市民費「神」傷「金」。有市民向立法會議員投訴指，稅局評稅出錯，把原本填報的86,868元總入息，誤當為8,686,800元，無端將其收入增大近100倍，應繳稅款高達260萬元。投訴人與稅局交涉，但當局多月後才更正，期間投訴人為繳交有關稅款，蒙受金錢損失及精神困擾，要求稅局賠償也被拒絕。當局回應，個案為稅局人員工作流程出錯，屬個別事件；根據法例，稅局不用就評稅錯誤向市民作出賠償。

收入增百倍 事主須繳稅260萬

有立法會議員昨在立法會上向政府質詢，指近年接獲多名市民投訴，指稅務局評稅結果出現失誤，令有關市民須支付巨額稅款。有投訴人填報的總入息原本約8.6萬元，稅局卻誤以為是868萬元，要求事主繳稅260萬元。財經事務及庫務局局長陳家強回應說，有關個案為稅局人員在工作流程出錯，並非評稅機制出現問題，已盡快作出更正，屬個別事件。

陳家強：加強培訓改進系統制度

陳家強表示，當局已致力確保評稅工作公正無誤，但仍難免出現零星錯誤。他又指，錯誤評稅的成因包括，呈報予當局的文件或資料出錯，又或是納稅人或評稅員的人為錯誤等，有些個案則難以清晰判斷錯誤是由稅務局還是納稅人所致，當局亦沒有就有關失誤作出統計。

不過，陳家強強調，一般評稅過程中，會審閱納稅人提交的報稅表，以確定表面資料正確，稅務局亦設有電腦監察系統，以檢視報稅表所申報的資料正確，例如納稅人申報的入息遠超其入息紀錄的應課稅入息等。對於有懷疑的個案，評稅員會核對納稅人所呈交的資料，然後才發出評稅通知書。當局會加強評稅員的培訓，改進系統和制度。

他表示，市民如發現評稅有誤，應盡快與稅務局聯絡，並於評稅通知書發出後1個月內，以書面向稅務局局長提出反對。當局重新審核個案後，若納稅人勝訴，稅局會付還已繳的稅款，但法例沒有規定當局須就納稅人的損失作出賠償。

Cc: Wen Wei Po. Hong Kong News. A16. 16-12-2010.

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Appendix-3:

這是近年（2025至2026年間）引起最大社會和國際輿論反響的事件。

- **「無底線審查」指控**：香港記者協會與多家獨立媒體（如《獨立媒體》、《法庭線》、《Hong Kong Free Press》等）公開披露，稅局向至少 8 間新聞機構及 20 多名新聞工作者追收早至七年前的利得稅及薪俸稅。
- **行政與經濟壓力**：記協主席批評，稅局在缺乏合理解釋下要求在極短時間內（如兩天內）預繳高達數十萬元的「估算稅款」（後提高至 73 萬元）。有小型傳媒即使最終獲證明沒有漏稅，亦被迫無辜承擔了數萬元的會計與行政成本自證清白；亦有媒體漏報 3,000 元卻被課以 5 萬多元的巨額罰款，被部分輿論質疑是利用稅務手段打壓小型媒體的生存空間。 集誌社 +2

Cc: Google Search

Appendix-4:

二、 稅局內部職員貪污、越權「起底」

- **2025年助理稅務主任涉貪案**：廉政公署於 2025 年 10 月落案起訴一名稅務局助理稅務主任。該職員涉嫌收受多名納稅人的賄款，指導並協助他們減少應繳稅款。更嚴重的是，他被揭發濫用職權，未經授權透過稅務局電腦系統「起底」查閱市民私隱資料，以此協助他人追債，引發公眾對稅局內部資訊保安系統的強烈不滿。 ICAC +1

Cc: ICAC website

Appendix-5:

- **評稅金額驚人差幅**：網絡上不時有市民批評稅局評稅時「屈得就屈」或「見人填錯就亂嚟」。例如有市民因填錯部分利得稅欄目，直接收到一張被評為 7.6 萬元的驚人稅單，雖然事主透過遞交 IR831 反對通知書後，成功獲稅局修正並減回正確的 2,500 元，但過程中稅局刻板、未有預先覆核的公式化評稅手段，常常在民間引起民怨。 moneyhero.com.hk +1

Cc: Google Search

Appendix-5:

三、 行政失誤：寄錯稅單洩私隱、評稅「屈得就屈」

- **寄錯巨額稅單事件（2026年初）**：社群網絡廣泛熱議一宗嚴重行政失誤，有市民突然收到稅局寄來要求繳交 9.2 萬元稅款的信件。事主核對後發現，信件雖然寫著自己的名字，但內附的檔案號碼、薪酬及評稅細節全然屬於另一名陌生人。此舉不但嚇壞市民，更暴露了稅局郵寄系統出錯，引致第三方個人資料嚴重外洩，稅局隨後公開表示強烈關注並展開深入調查。 香港01

Cc: Google Search, HK01

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Appendix-5:

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廉政公署 ICAC

舉報貪污熱線: 25 266 366

新聞公佈

新聞公佈 > 新近新聞公佈

新近新聞公佈

廉署起訴助理稅務主任涉貪助納稅人減稅兼「起底」追債

2025年10月14日

廉政公署今日(10月14日)落案起訴一名稅務局助理稅務主任，控告他涉嫌向四名納稅人索取及收受賄款共逾19,000元，以協助他們減少稅款及「起底」追債。該名助理稅務主任又與一名食物環境衞生署(食環署)管工串謀干犯公職人員行為失當罪，涉嫌透過稅務局電腦系統未經授權檢索食環署投訴人資料。

李應華，46歲，稅務局助理稅務主任，被控共六項貪污罪名，即五項公職人員接受利益及一項公職人員索取利益，違反《防止賄賂條例》第4(2)(a)條。

他另被控一項串謀干犯公職人員行為失當罪名，違反普通法及《刑事罪行條例》第159A條；一項公職人員行為失當交替罪；以及一項普通襲擊罪名，違反《侵害人身罪條例》第40條。

同案被告何樂林，36歲，食環署管工，被控一項串謀干犯公職人員行為失當罪。

兩名被告獲廉署准予保釋，案件星期四(10月16日)在東區裁判法院提訊，控方稍後會申請將案件轉介區域法院答辯。

案發時，李應華為稅務局助理稅務主任，曾任職追討欠稅組及評稅組，職責包括處理追討欠稅的文件、協助薪俸稅評稅和處理查詢。因工作關係，李應華獲授權使用稅務局的電腦系統，該系統載有納稅人和公司的資料、其稅務文件，以及與稅務局通訊的地址。

Cc: ICAC Website

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Appendix-6:

廉政公署
ICAC

舉報貪污熱線: 25 266 366

廉署起訴助理稅務主任涉貪助納稅人減稅兼「起底」追債

2025年10月14日

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該六項貪污控罪指李應華涉嫌於2022年6月至2023年9月期間，在處理四名納稅人的查詢時，從其中三人接受賄款共19,000元，以及向餘下一名納稅人索取賄款，但沒有指明金額。

李應華涉嫌協助及指導該四名納稅人填寫報稅表或相關表格以減少稅款，並向其中一人提供其欠債人的個人資料，以便該名納稅人追討欠債。

Cc: ICAC Website

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Appendix-7:

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舉報貪污熱線: 25 266 366

案發時，李應華為稅務局助理稅務主任，曾任職追討欠稅組及評稅組，職責包括處理追討欠稅的文件、協助薪俸稅評稅和處理查詢。因工作關係，李應華獲授權使用稅務局的電腦系統，該系統載有納稅人和公司的資料、其稅務文件，以及與稅務局通訊的地址。

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該項普通襲擊控罪發生於2023年9月19日。李應華涉嫌在啟德稅務中心評稅組指導上述其中一名女納稅人填寫表格時，蓄意觸摸其右手並向她索取賄款1,000元。

此外，李應華及何樂林又涉嫌於2023年5月至6月期間一同串謀，使李應華在擔任公職期間，無合理辯解或理由，故意行為失當，即涉嫌未經授權查詢稅務局的資料，並在與其職務無關的情況下將該等資料洩露予何樂林。交替控罪指李應華涉嫌作出上述失當行為。

案發時何樂林任職食環署西貢區防治蟲鼠組管工，並遭投訴沒有妥善處理區內蚊患問題。廉署調查發現，李應華涉嫌應何樂林要求，透過稅務局的電腦系統，檢索該投訴人及其家人的個人資料。

廉署早前接獲稅務局轉介的貪污投訴而展開調查。稅務局及食環署在廉署調查案件期間提供全面協助。

廉署發言人指，廉潔奉公的公務員隊伍是政府有效施政的關鍵。廉署一直透過宣傳教育，提醒公務員須時刻保持高度誠信，恪守法規，絕不可利用職權參與貪污或非法勾當。廉署並與稅務局保持緊密聯繫跟進情況，包括檢視涉及個人資料管控的措施，加強監管及提供防貪和教育的協助，以杜絕貪污及其他不當行為。

Cc: ICAC Website

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Appendix-8:

Yahoo新聞
更新時間 2025年5月20日

對於多間獨立傳媒機構及其成員被追稅，稅局表示不評論個別個案。圖為去年九月大量記者在灣仔區域法院外採訪情況。 (Photo by Martin Henry/Anadolu via Getty Images)

【Yahoo 新聞報道】自 2023 年底開始，最少六個傳媒機構或單位、十多名新聞工作者被稅務局覆查及追收長達七年前的稅款，涉及金額數以十萬元計。一直跟進事宜的香港記者協會質疑稅局針對獨立傳媒機構背後的動機，「想要錢？定係要煩到你執笠？」稅務局拒絕披露受查傳媒機構數字，僅稱受查人士行業或背景不影響查核工作。

獨媒、法庭線、ReNews 證實受查

Cc: Yahoo News

Appendix-9:

yahoo!新聞

獨媒、法庭線、ReNews 證實受查

《Yahoo 新聞》從不同渠道得知，自 2023 年 11 月起，自少有六間獨立傳媒機構或單位、十多名新聞工作者被稅局追查過去收入，被追討金額每間機構或每人由數千至數萬元不等。受查的均為規模較小的媒體，其中《獨立媒體》、《法庭線》及《ReNews》的負責人均向《Yahoo 新聞》證實，過去一至兩年曾接獲稅務局信件，指稱其媒體或媒體成員若干年前申報收入少於實際應評稅收入，須補繳少交的「短報」稅款或罰款。

Cc: Yahoo Search, Yahoo News

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Appendix-10:

yahoo!新聞

首頁 港聞 財經 體育 娛樂 國際 Style Tech 飲食 旅遊 健康 專題

鄭嘉如說，記協最關注的是，要求小型媒體或個人保存七年前的財務紀錄，相對困難，不利於他們應付稅局的審查。受影響新聞工作者亦要花相當時間及精力應付稅局的指控，以致妨礙他們的日常新聞工作，本身是自由身傳媒人的她亦因此減少了工作。她說：「一般新聞工作者有冇資源請核數師處理？我哋擔心追稅會對傳媒人造成財政同精神上嘅壓力，對佢哋嘅新聞工作造成騷擾，令佢哋無法專注新聞工作。」

記協主席鄭嘉如亦於今年收信，被追討七年前「欠繳」的薪俸稅。 (Photo by Vernon Yuen/NurPhoto via Getty Images)

稅務局回覆《Yahoo 新聞》查詢稱，為保障政府稅收，稅務局有既定程序覆查納稅人申報的資料和核實其所應繳的稅款。如有資料顯示任何人士可能違反《稅務條例》的規定，稅務局會按該條例依法處理，該等人士從事的行業或背景並不會影響稅務局在這方面的查核工作。

Cc: Yahoo News

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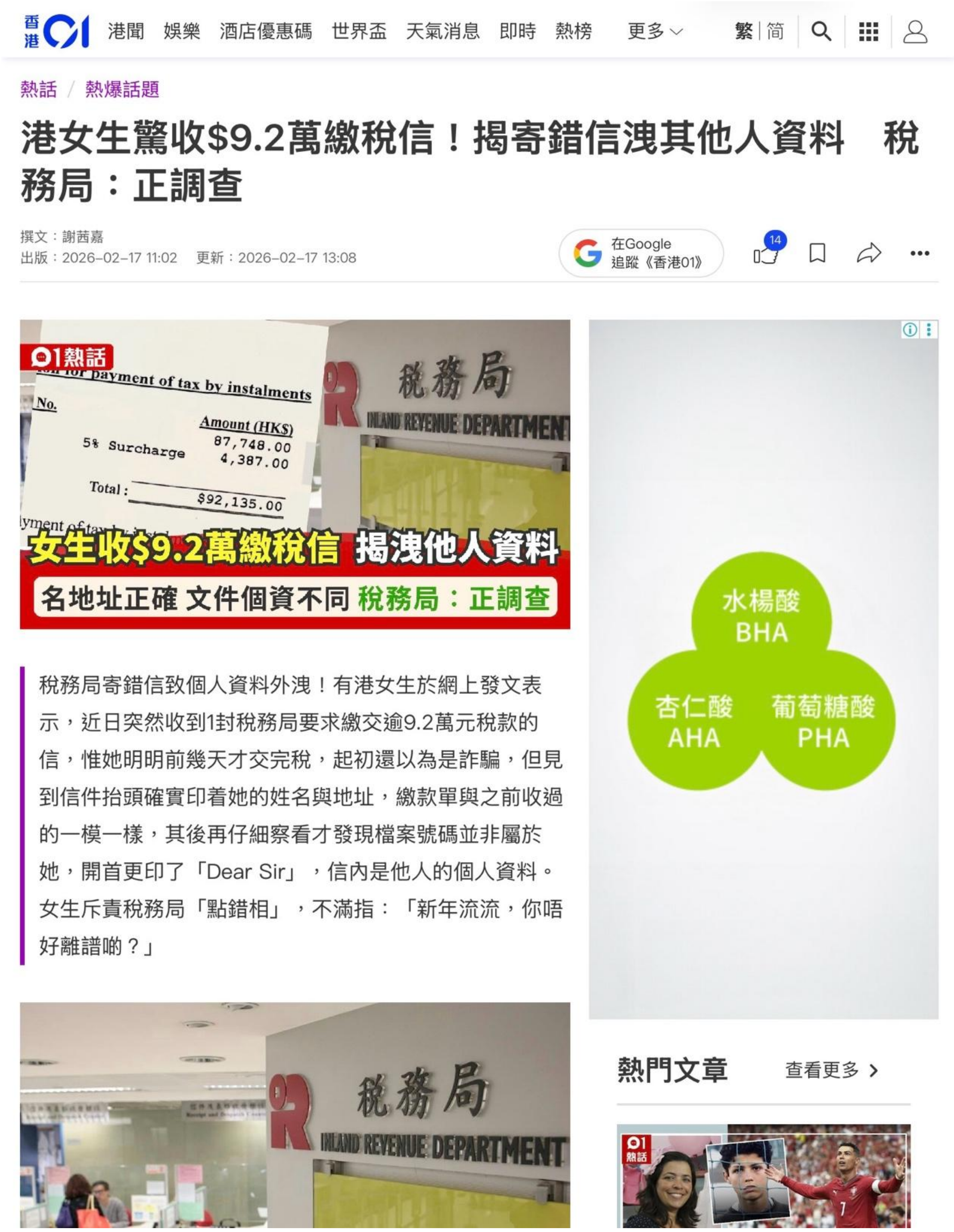
Appendix-11:



香港01 港聞 娛樂 酒店優惠碼 世界盃 天氣消息 即時 熱榜 更多 繁 | 简

熱話 / 熱爆話題

港女生驚收$9.2萬繳稅信！揭寄錯信洩其他人資料　稅務局：正調查

撰文：謝茜嘉
出版：2026-02-17 11:02　更新：2026-02-17 13:08

在Google 追蹤《香港01》

稅務局寄錯信致個人資料外洩！有港女生於網上發文表示，近日突然收到1封稅務局要求繳交逾9.2萬元稅款的信，惟她明明前幾天才交完稅，起初還以為是詐騙，但見到信件抬頭確實印着她的姓名與地址，繳款單與之前收過的一模一樣，其後再仔細察看才發現檔案號碼並非屬於她，開首更印了「Dear Sir」，信內是他人的個人資料。女生斥責稅務局「點錯相」，不滿指：「新年流流，你唔好離譜啲？」

熱門文章　查看更多 >

Cc: HK01

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Appendix-13:

下午3:51 6月29日 週一 82%

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傳媒被查稅｜8 媒體機構、20 記者及家人被查　有人年薪被估大兩倍、被安插商業登記

聚焦一周　2025-05-21　7:48 pm　集誌社記者　分享：

計去年多名記者被滋擾後，再有記者被稅務局追收多年前稅款。記協今（21日）召開記者會，表示至少八個媒體平台或機構，包括記協、《獨立媒體》、《法庭線》等，及至少 20 名新聞工作者及其家人，被稅務局審查及追收早至七年前的稅款，涉款數十萬元。當中有人被估算短報的收入比薪金多近兩倍、被安插不存在的商業登記、銀行所有入帳均被當收入等。

記協主席鄭嘉如批評，稅務局的評核無任何證據和合理理由，屬「未審先罰」。她指新聞記者收入微薄，卻要付高額稅款，花時間、金錢自證清白，影響機構運作，構成相當大壓力，對新聞自由和記者誠信有負面影響。她強調，「合理有據嘅調查，大家會配合接受，但如果而家話唔係用呢啲嚟做工具打壓媒體，有冇人信呢？」稅務局拒披露受查個案資料，僅稱受查人士行業或背景不會影響查核工作。

記協今召開記者會交代多個媒體或機構、新聞工作者及家人被稅局查稅詳情。

Cc: The Collective. News Report. 21-05-2025.

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Appendix-14:

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被查媒體或平台包括獨媒、法庭線、HKFP、Renews、爆炸頭等

記協今下午召開記者會，主席鄭嘉如交代稅務局審核多家傳媒及記者事宜。鄭表示，至少 8 個媒體平台或機構或其創辦人，包括記協、《獨立媒體》、《法庭線》、《Hong Kong Free Press》、《Renews》、爆炸頭，以及 20 名新聞工作者及其家人，被稅務局覆查及追收早至 7 年前的稅款。

計及過去兩年，當中 8 間媒體或機構被稅務局估算短報收入，要求須預繳約 70 萬元稅款，提反對後部分獲暫緩，共須預繳約 30 萬元稅。另 20 人被估算須預繳約 100 萬元，提反對後大部分人獲暫緩，合共要預繳約 9 萬元，未獲全部暫緩人士每年預繳幾百至最高的 5 萬多元。

記協主席鄭嘉如形容稅局評稅及指控「離奇」，在記者會上列出多個案例。

有人被安插商業登記、有媒體被審查年成立年份利得稅

鄭指，稅局評稅及指控離奇，有人沒有商業登記，卻被安插不屬任何機構或任何人的商業登記號碼；有新聞公司被審查未成立年份的利得稅；有人被估算短報的收入，比薪金多近兩倍；有人被指無報稅的事項，多年前已申報。有受查人坦言「撈晒頭」。

鄭嘉如亦指，稅務局評稅時將所有銀行帳戶的入帳均當作收入，沒有扣除任何開支，甚至將同一人或同一機構名下互相轉帳亦當作收入。有記者當年未結婚、無合併報稅的配偶同被審查；無使用父母免稅額之父母也被審查，包括鄭的父母被審查薪俸稅、利得稅和差餉。此外，有受查人士提出反對後，親身或郵遞報稅表或反對信，稅局卻多次聲稱沒有收過。

Cc: The Collective. News Report. 21-05-2025.

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