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(經辦人：首席助理局長
梁悅賢女士)

梁女士：

《2000年稅務(修訂)條例草案》

本人現正研究上述條例草案，以便就法律及草擬方面的事宜向議員提供意見，希望閣下就以下問題作出澄清：

條例草案第5條　專利權費收入

(a) 條例草案第5條建議修訂《稅務條例》(第112章)(下稱"該條例")第15(1)條，原有條文把某些款項當作營業收入。請證實促使當局作出修訂及立法會參考資料摘要所提及的終審法院裁決，是否指就*Commissioner of Inland Revenue and Emerson Radio Corp* (1999) 2 HKCFAR 501一案作出的裁決(隨文附上)。

在上述案件中，法院根據《商標條例》(第43章)第39條作出有關裁決。該條文規定，在香港將商標應用於將自香港出口的貨品，須當作構成使用該商標。第39條並沒有在新的《商標條例》(2000年第35號)中重現。請澄清當現行《商標條例》被廢除而新的《商標條例》生效時，這對該條例的擬議修正案有何法律上的影響。

(b) 根據參考資料摘要第7及8段所述，擬議的修正案使稅務局局長能沿用一貫按現行條例第15(1)(b)條的評稅方法。根據該項評稅方法，倘若付款人獲准扣除為取得在香港產生或得自香港的應評稅利潤而招致的開支，有關的專利權費收入須課利得稅。請解釋為何擬議的第15(1)(b)條並無載列有關條件，訂明就在香港使用或有權使用知識產權所指的該等款項，在確定應評稅利潤時是可予扣除的。根據當局的政策，該等款項會否在所有情況下均作為產生應課利得稅利潤所招致開支而可予扣除？

<u>條例草案第2條　適用範圍</u>
<u>條例草案第8條　居所貸款利息</u>

(a)　根據條例草案第2(2)條，就居所貸款利息作出修訂建議的條例草案第8條，適用於1998/99課稅年度及其後的所有課稅年度。政府當局為何將適用時間定於1998/99課稅年度？這是否因為該條例第26E條是根據《1998年稅務(修訂)條例》第9條而增訂的條文？根據修訂條例，第9條適用於庫務局局長以憲報公告指定的課稅年度及以後的各課稅年度。煩請將有關的憲報公告文本送交本人，以確定修訂條例第9條自哪個課稅年度起適用。

(b)　請澄清該項修正案的追溯力會否造成任何不公平的情況，即某些納稅人過往並無申請扣除居所貸款的利息，是由於泊車處並無根據《差餉條例》(第116章)第10條與有關住宅作為單一物業單位一併估價。

<u>條例草案第9條　商業建築物及構築物的每年免稅額</u>
<u>條例草案第11條　工業建築物及構築物的初期免稅額及各項每年免稅額</u>

條例草案第9條建議修訂該條例第33A條。作出修訂後，凡售出任何建築物或構築物中的權益，而該建築物或構築物曾於售賣作出之前的任何時候有人使用，不論是用作商業建築物或構築物*或其他用途*(斜體由本部加上)，都會計算每年免稅額。條例草案第11條對關乎工業建築物及構築物的第34(2)(b)條作出類似的修訂。根據當局的政策原意，是否即使有關建築物或構築物曾用作商業或工業建築物及構築物*以外*的用途，仍會計算每年免稅額？若是，這會否與載於新訂條文第35(1)(b)條有關結餘免稅額及結餘課稅的政策不一致？條例草案第12條建議加入的第35(1)(b)條訂明，有關建築物或構築物在某些事件發生前的任何時候，必須為商業或工業建築物及構築物。

<u>條例草案第15條　向原訟法庭提出的上訴</u>

該條例第69(1)條中的"a fee *<u>of</u>* the amount specified in Part II of Schedule 5"，如改為"a fee *<u>in</u>* the amount specified in Part II of Schedule 5"，有關的描述會否更準確？

<u>條例草案第17條　就補加稅評稅而向稅務上訴委員會提出上訴</u>

修訂該條例第82B(1)條的其中一項影響是，凡任何人被評定補加稅，他可由其獲授權代表向稅務上訴委員會發出上訴通知。這是否一項新政策？

助理法律顧問

(黃思敏)

<u>連附件</u>

副本致：法律顧問
律政司(經辦人：高級政府律師蔡敏儀女士)

2000年10月12日

C151

Subsection (2) falls well within the words in 14A, "... the offence is declared to be ... punishable either on summary conviction or on indictment, the offence shall be triable either on indictment or summarily". Mr McCoy advanced to us an argument, albeit faintly, that since each of the summonses alleged the offences to be contrary to s.3(1)(a) and s.3(2)(b) those offences must be summary ones. The answer to that is that the manner of trial does not determine the category of the offence.

There is no time limit generally imposed for the prosecution of indictable offences. Given that s.3 of the LFETO creates an indictable offence the answer to the second certified question depends entirely upon the proper construction of s.67 of the same Ordinance. It begins with the words, "Notwithstanding s.26 of the Magistrates Ordinance ...". That section deals exclusively with offences other than indictable offences which are mentioned only to remove them from its ambit. That being so, the opening words of s.67 show that it, also, is dealing with offences other than indictable offences. It is also to be noted that it appears to have been the policy of the legislature to extend the time for prosecutions under the LFETO having regard to the complexities usually involved. Any construction of s.67 that it includes both summary and indictable offences necessarily means that a time limit has been introduced to the more serious offences fit to be tried on indictment, which will presumably be even more complex, when none existed before. It would also mean that the gravity of cases fit to be tried summarily and those fit to be tried upon indictment has been equated. That construction cannot be accepted. The Judge was right in her conclusion.

The first question certified must be answered in favour of the appellants and the appeal is upheld on that ground with costs both here and upon their application on motion to the Judge in the Court of First Instance. They fail on the second question certified but, on the basis that the motion should have been granted and that the case stated should never have been heard, they will also have their costs on the case stated. They have not sought an order for their costs in the Magistracy and none is ordered.

Nazareth NPJ:

I agree with the judgment of Mr Justice Ching PJ.

Lord Hoffmann NPJ:

I agree.

Li CJ:

The Court unanimously allows the appeal with costs both in this appeal and in the proceedings before the Court of First Instance.

Commissioner of Inland Revenue

and

Emerson Radio Corp

Li CJ, Litton and Ching PJJ and Nazareth and Lord Hoffmann NPJJ
Final Appeal Nos 3 and 6 of 1999 (Civil) (Consolidated)
23 November and 14 December 1999

Taxation — profits tax — royalties derived from use of trade mark — application of trade mark to goods manufactured both in and outside Hong Kong but only sold outside Hong Kong — whether royalty payments were sums received for use of trade mark in Hong Kong under s.15(1)(b) of Inland Revenue Ordinance (Cap.112)

Intellectual property — trade marks — taxation — royalties derived from use of trade mark

[Inland Revenue Ordinance (Cap.112) s.15(1)(b); Trade Marks Ordinance (Cap.43) s.39]

The respondent, an American corporation, received royalties from its Hong Kong subsidiary, X, for the use of the respondent's trade mark on goods manufactured within and outside Hong Kong but only sold outside Hong Kong. The Commissioner of Inland Revenue considered that, in accordance with s.15(1)(b) of the Inland Revenue Ordinance (Cap.112), the royalties were for the use of the trade mark in Hong Kong and assessed the respondent to profits tax on the royalty income. The respondent, however, contended that the royalties were not assessable as profits derived in Hong Kong. On appeal, the Board of Review upheld the assessment. The Court of First Instance held that only those royalties for goods manufactured in Hong Kong constituted use of the trade mark in Hong Kong and ordered an apportionment of the amounts paid (see [1999] 1 HKLRD 250). The Court of Appeal upheld this view (see [1999] 2 HKLRD 671). The Commissioner appealed, arguing that all the royalties were taxable, whether or not the goods had been manufactured in Hong Kong. The respondent cross-appealed. It conceded (the concession) that there was an implied term in the royalty agreement giving X the right to use the respondent's trade mark registered in countries other than the US, in particular in Hong Kong. However, it argued that the royalty income was for the actual use of the trade mark, namely the right to sell the goods bearing the mark, and there had been no sales in Hong Kong.

Held, unanimously dismissing both the appeal and the cross-appeal (Lord Hoffman NPJ giving the leading judgment), that:

(1) As a matter of construction, the express terms of the agreement dealt only with the US registered trade mark. However, on the basis of the concession, the royalty was received for the use of the mark in Hong Kong as well as

in the US. If the goods were manufactured in Hong Kong, the mark would be applied to the goods in Hong Kong. By s.39 of the Trade Marks Ordinance (Cap.43), the application of a mark in Hong Kong to goods to be exported from Hong Kong was deemed to constitute use of that mark. (See pp.506B–H, 508A–B.)

(2) The consideration for such use was referable to the royalties paid for sales in the US since this was how the royalties were calculated. In the absence of some form of apportionment between the use of a mark in and outside Hong Kong, the requirement of s.15(1)(b) in respect of goods manufactured in Hong Kong was satisfied. Conversely, the royalties referable to sales in respect of goods manufactured outside Hong Kong were not liable to profits tax under s.15(1)(b). (See pp.508B, 508H–509E.)

(3) (*Obiter*) The rights conferred by registration of trade marks were territorial so that rights in respect of products sold in the US must be rights under the US registered trade mark. It was unnecessary to imply the right to use the respondent's mark registered in countries outside the US into the royalty agreement since X already enjoyed those rights under wider agreements with the respondent. Nor would such a term have been implied by the court as a matter of necessity (*Liverpool City Council v Irwin* [1977] AC 239 applied). (See pp.506C–E, 507E–F.)

(4) (*Obiter*) If one disregarded the concession, as a matter of law and construction the agreement licensed only the US mark. Given the territoriality of the rights conferred by a trade mark, it was not possible for any of those rights to be used in Hong Kong. If none of the royalties were received or accrued for the use of a trade mark in Hong Kong, no tax would have been payable. (See p.507F–J.)

(5) (*Per* Litton PJ, disagreeing as to the construction of the agreement) Construing the agreement, it was implied that the fees were not only for the use of the US registered trade mark in the US but also for its use in those countries in which the goods were manufactured. Hence, part of the sums received by way of fees were sums received for the use in Hong Kong of a trade mark in terms of s.15(1)(b). (See p.504E–G.)

[Chinese translation of headnote.]

課稅——利得稅——得自使用商標的使用費——就香港以內及以外製造但只在香港以外出售的貨品使用商標——使用費是否在《稅務條例》(第 112 章)第 15(1)(b) 條下在香港內使用商標所收取的款項

知識產權——商標——課稅——來自使用商標的使用費

[《稅務條例》(第 112 章)第 15(1)(b)條；《商標條例》(第 43 章)第 39 條]

答辯人為一美國公司，收取由香港的附屬公司 X 的專利費用。附屬公司使用答辯人的商標於香港境內外生產貨物上，而貨物只會在香港境外銷售。稅務局局長認為，根據《稅務條例》(第 112 章)第 15(1)(b)條，專利費用的收取是由於在香港使用商標，並對答辯人就專利費用的收入作利得稅評估。答

辯人則辯稱專利費用不應以源於香港來評估。上訴時，稅務上訴委員會維持需評估的決定。原訟法院的決定為祇是在香港境內生產的貨物，即構成在香港境內使用商標，並命令將已繳金額分攤。(見 [1999]1 HKLRD 250)。上訴法庭採取相同觀點，(見 [1999] 2 HKLRD 67)。稅務局局長上訴，不論貨物是否香港境內製造，所有專利費用均需課稅。答辯人亦作交相上訴。答辯人接納專利協議內含一隱含條款，賦予 X 有權力除在美國以外在別的註冊國家使用答辯人的商標，特別是用於香港。但卻爭辯專利費用是實質使用商標，即銷售載上商標貨物的權利，但貨物並沒有在香港銷售。

裁決——一致裁定駁回上訴及交相上訴 (Lord Hoffman NPJ 下首席判決書)

(1) 就銓釋而言，協議的明訂條款涉及美國註明的商標。不過從特惠的基礎上看專利費用的收取是在香港及美國使用商標。倘若在香港製造貨物，商標便在香港載在貨物上。根據《商標條例》(第 43 章)第 39 條，在香港將商標載在貨物上，然後從香港出口則常作為使用該商標。(見 506B–H，508A–B 頁)

(2) 使用該商標的約因是參照在美國的銷售是而支付的專利費用，亦是專利費用的釐定方法。在沒有任何形式來釐分在香港境內及境外使用商標，便符合第 15(1)(b) 在香港製造貨物。相反地，那些就有關非在香港境內所製造的貨物而收取的專利費用則無需根據第 15(1)(b) 課稅。(見 508B，508H–509E 頁)

(3) (附言) 因註冊商標所賦予的權力是地域性的，所以可在美國銷售貨物的權力必定是來自在美國已註冊商標的權力。由于 X 根據與答辯人達成的其他廣義性的協議，已享有答辯人在美國以外其他與註冊國家的商標使用權，故此毋須以隱含條款的方式來引進到該專利費協議。亦無需由法院以必需的原則引進該條款 (援引 *Liverpool City Council v Irwin* [1977] AC 239)。(見 506C–E，507E–F 頁)

(4) (附言) 在撇除該等優惠，在法律上及在銓釋上，該協議只特許美國商標。基於商標只賦予地域性的權力，該等權力是無法在香港使用的。倘若專利費用的收取或產生並非是於香港使用商標，便毋需支付稅款。(見 507F–J 頁)

(5) (Litton PJ 對協議的銓釋表示不贊同)
銓釋協議時，應引申為該等費用不單是在美國使用美國註冊的商標，而亦是貨物生產國使用商標。因此，部份款額的收取是於香港使用商標，即符合第 15(1)(b)。(見 504E–G 頁)

H Mr Robert Kotewall SC and Mr Joseph Fok SC, instructed by the Department of Justice, for the appellant.
Mr Barrie Barlow, instructed by Baker & McKenzie, for the respondent.

Legislation mentioned in the judgment:

I Inland Revenue Ordinance (Cap.112) ss.14(1), 15(1), (1)(b)
Trade Marks Ordinance (Cap.43) s.39
Trade Marks Act 1938 [Eng] s.31

Case cited in the judgment:

J Liverpool City Council v Irwin [1977] AC 239

Li CJ:

I agree with the judgment of Lord Hoffmann.

Litton PJ:

I have had the advantage of reading in draft Lord Hoffmann NPJ's judgment. The background facts are fully set out in his judgment and need not be repeated here.

The royalty agreement in essence says two things: (1) The Hong Kong company wishes to continue to sell products carrying the trade mark "Emerson" to customers in the USA and (2) it agrees to pay fees to the US company for the use of the trade mark on those products, calculated as a percentage of the sales price.

On its face this agreement relates to the use of the US registered trade mark, as applied to goods sold in the USA. It says nothing about the use in Hong Kong of the trade mark registered here. But, in order that the Hong Kong company should be able to sell those goods to customers in the USA they have to be manufactured: It is common ground that, at the time of the royalty agreement, goods were manufactured in Hong Kong and in other parts of Asia on the Hong Kong company's order. These goods bearing the "Emerson" trade mark were shipped direct by the manufacturers to the customers in the USA. This is the context in which the words in the royalty agreement "[The Hong Kong company] *wishes* to *continue* to sell ... etc" were used. Inevitably, as part of the arrangement under which the fees were paid, the Hong Kong company used the "Emerson" trade mark in placing orders for the manufacture of the goods. Construing the agreement in this context it seems right to say that, by implication, it was a term of the royalty agreement that the fees were not only for the use of the US registered trade mark in the USA but also for the use of the trade mark in those countries where the goods were manufactured. The concession on this matter by Counsel for the taxpayer in the lower courts, and before us, makes it unarguable.

Once this point is reached, the conclusion is inevitable that part of the sums received by way of fees were sums *received for the use in Hong Kong of a trade mark*, in terms of s.15(1)(b) of the Inland Revenue Ordinance.

The Recorder, on appeal from the Board of Review, took a robust approach. He held that part of the fees were subject to the charge: That is, the fees received or accrued in relation to the sale of goods manufactured in Hong Kong: This, he was told by Counsel, presented no practical difficulty. It was, in fact, the "fall back" position adopted by both parties. The Recorder did not engage in any further refinement of the issue and ask himself whether, in relation to *those* goods (manufactured in Hong Kong and sold to customers in the USA), there had to be a *further* apportionment of the fees to distinguish between the use of the Hong Kong registered mark and the US registered mark. Rightly so, as this would have been a virtually impossible exercise.

In my view the Recorder had reached the right conclusion on the questions posed in the Stated Case and the majority of the Court of Appeal were also right to uphold his judgment.

Ching PJ:

I agree with the judgments of Litton PJ and Lord Hoffmann NPJ.

Nazareth NPJ:

I agree with Lord Hoffmann's judgment.

Lord Hoffmann NPJ:

Emerson Radio Corporation (Emerson) is an American corporation which manufactures and sells electronic equipment. It is the registered proprietor of trade marks consisting of the name "Emerson" in the United States, Hong Kong and many other countries. It has a wholly- owned subsidiary in Hong Kong called Emerson Radio (Hong Kong) Ltd (Emerson HK). Emerson HK contracts with manufacturers in various Asian countries, including Hong Kong, for the manufacture of electronic equipment which it exports mainly to the United States but also to other places. It does not however sell any goods in Hong Kong.

On 1 April 1984 Emerson entered into a "royalty agreement" with Emerson HK. The following are the relevant terms:

> 1. Emerson holds the rights for the use of the trade mark "Emerson" for electronic home entertainment products sold in the United States of America (US). Emerson HK wishes to continue to sell "Emerson" brand products to customers with locations in the US.
> 2. Emerson HK agrees to pay Emerson for the use of the "Emerson" trade mark on products it sells to its US customers ..."

There followed provisions concerning the amount and payment of a royalty on sales. The agreement was expressed to be governed by the law of New York. On 1 April 1987 the parties entered into a new agreement in identical terms save for an increase in the rate of royalty.

The Commissioner of Inland Revenue assessed Emerson to profits tax on its royalty income. In principle, profits tax is chargeable only on persons "carrying on a trade, profession or business in Hong Kong in respect of ... assessable profits arising in or derived from Hong Kong": see s.14(1) of the Inland Revenue Ordinance (Cap.112). Emerson does not carry on any business in Hong Kong. But by s.15(1), certain receipts are deemed to be "arising in or derived in Hong Kong from a trade, profession or business carried on in Hong Kong." They include, under para.(b):

> Sums ... received by or accrued to a person for the use of or right to use in Hong Kong ... a trade mark ...

The Commissioner said that the royalties were for the use of a trade mark in Hong Kong. The Board of Review upheld the assessment. On an appeal to the Court of First Instance by way of case stated, Mr Recorder Ribeiro SC (as he then was) held that only those royalties payable for goods manufactured in

Hong Kong (where the mark would have been applied) were for the use of the mark in Hong Kong. A majority of the Court of Appeal (Mortimer V-P and Rogers JA) agreed. Godfrey JA dissented, holding that none of the royalties were for the use of the mark in Hong Kong. The Commissioner has appealed, seeking to restore the decision of the Board of Review that all the royalties were taxable, whether the goods had been made in Hong Kong or not. Emerson has cross-appealed, seeking to uphold the judgment of Godfrey JA.

I shall deal first with the cross-appeal. In the Court of Appeal, Rogers JA said that as a matter of construction of the express terms of the royalty agreement, it dealt only with the United States registered trade mark. In my opinion, that was right. It is apparent from the recital in cl.1: "Emerson holds the rights for the use of the trade mark "Emerson" for electronic home entertainment products sold in the United States of America (US)." The rights conferred by the registration of trade marks are territorial. A trade mark registered in the United States enables the holder to complain of infringing acts in the United States but not elsewhere. To complain of infringing acts in Hong Kong, one must have a mark registered in Hong Kong. So the rights in respect of products sold in the United States must be rights under the United States registered mark. Therefore, in cl.2, when it is said that "Emerson HK agrees to pay Emerson for the use of the "Emerson" trade mark on products it sells to its US customers ...", the "Emerson trade mark" must mean the US registered trade mark. Trade marks registered elsewhere in respect of the same mark would be irrelevant to the sale of products to US customers.

In the Court of Appeal, however, Mr Barlow (for Emerson) conceded that it was an implied term of agreement that it also included the right to use the Emerson mark registered in other countries, and in particular in Hong Kong, if it was necessary to use the mark there for the purpose of manufacturing goods to be sold in the United States. If the goods are manufactured in Hong Kong, the mark will be applied to the goods in Hong Kong. By s.39 of the Trade Marks Ordinance (Cap.43), reproducing the effect of s.31 of the UK Trade Marks Act 1938, the application of a mark in Hong Kong to goods to be exported from Hong Kong is deemed to constitute use of that mark. Emerson HK did not manufacture anything itself. It contracted with independent manufacturers to do so. But they would apply the Emerson mark by direction of Emerson HK and it was not suggested that the use of third parties made any difference to the question of whether Emerson HK could be said to be using the Hong Kong registered mark in Hong Kong.

I should say that, speaking entirely for myself, I am not confident that Mr Barlow's concession of an implied term was correct. If Emerson and Emerson HK had simply been parties dealing at arms' length, I would have had no doubt that a licence to use the mark in the course of manufacture should be implied. It would be absurd for Emerson, having licensed the use of the US mark for exports to the US, then to be able to complain that the manufacture of the goods in Hong Kong was an infringement. But Emerson HK was a wholly-owned subsidiary of Emerson and there had clearly been other arrangements by which it was expressly or impliedly allowed to use the Emerson marks both

before and after the conclusion of the royalty agreement in 1984. The Case Stated mentions another agreement under which Emerson provided services to Emerson HK in return for a fee. These included "the promotion of the brand name" and one would therefore expect that, expressly or impliedly, that agreement gave Emerson HK the right to use the brand name. Clause 1 of the royalty agreement in 1984 recites that Emerson HK wished to "continue to sell 'Emerson' brand products to customers with locations in the US", which suggests that they had previously been doing so without paying a royalty. And the royalty agreement plainly did not impliedly authorise the use of the Emerson mark in other countries to which goods were exported. So the use of these marks in those countries must have been licensed under some other express or implied arrangements. There are accordingly grounds for supposing that it would have been unnecessary to imply into the royalty agreements any licence to use the Hong Kong or other non-US marks because Emerson HK already enjoyed those rights under the wider arrangements between the parties. The royalty agreements were what they purported on their face to be, namely a payment for the use of the Emerson mark in its principal market, the United States. This would be confirmed by the letter which Emerson wrote to Emerson HK on 11 July 1991, asking for an increase in the royalty rate. It said that "The value of the Emerson name *in the US* and the maintenance of that name *in the US* has seen a substantial cost increase since the last amendment." (Emphasis added.)

The test for the implication of a term into a written agreement is, as Lord Wilberforce said in *Liverpool City Council v Irwin* [1977] AC 239 at pp.253–4, one of necessity. A term will be implied only if it is necessary to make the contract work. I have considerable doubt as to whether, on the facts as found in the Case Stated, this test was satisfied. There is evidence to suggest that, by virtue of other subsisting understandings between the parties, the royalty agreement would have worked perfectly well without such an implication.

If no such implied term in question had existed, I would have agreed with Godfrey JA that none of the royalties were received or accrued for the use of a trade mark in Hong Kong. The agreement licensed only the US mark and, given the territoriality of the rights conferred by a trade mark, it was not possible for any of those rights to be used in Hong Kong. Mr Kotewall SC, who appeared for the Commissioner, said that it did not matter that the agreement did not license the use of the Hong Kong registered mark. One must look at what was actually done, which was that Emerson HK did use the Hong Kong mark. I do not agree. The question is whether the royalties were received "for" the use of the mark in Hong Kong. If the payments were wholly for the use of the US mark, then nothing was received for the use of the mark in Hong Kong. Of course in deciding whether the royalties were for the use of the Hong Kong mark, one looks at the realities of the situation. The Commissioner is not bound by the language used by the parties. But if the reality was that Emerson HK, as a wholly-owned subsidiary, was allowed to use the Hong Kong mark for nothing, or that the right to use that and other marks (excluding the US) was covered by the fee paid under the service agreement, then in my view no tax would have been payable on the royalties.

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助理法律顧問
黃思敏女士
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黃女士：

2000 年稅務(修訂)條例草案

你在本年十月十二日來函，要求本局澄清上述條例草案的多項條款。現按照來函的標題答覆如下：

第 5 條：專利權費收入

(a) 促使我們建議修訂《稅務條例》第 15(1)條而在立法會參考資料摘要中也有提及的終審法院裁決，即是來函引述的案件(稅務局局長訴 Emerson Radio Corp(1999)2 HKCFAR 501)。

(b) 雖然原來的《商標條例》第 39 條沒有逐字照錄在新的《商標條例》中，但該新條例第 52(3)(b)及(c)條以更明確的字眼轉錄第 39 條，並將其置於更清晰的文意(有關因商標不予使用而遭撤銷註冊的情況)中。你會發覺新條例第 6 條給商標的使用下了一個很廣泛的定義，不再將它局限於現行條例第 2(1)條所指的可以視覺感知的記號。具體來說，第 52(3)(b)條已澄清“在香港使用商標，包括在香港將商

標應用於只供出口的貨品或該等貨品的包裝上。”甚麼行爲會構成商標的使用，應基於實際的情況決定。貨品是否在香港製造並非一個相關的因素。在其他地方製造的貨品可能會運回香港加上商標，但這情況仍屬商標的使用。隨函付上新《商標條例》第 6 及 52(3)條，以供參閱。

我們建議修訂《稅務條例》第 15(1)(b)條，目的是要恢復採用有關在香港使用知識產權的評稅方法。除在草擬時作出的一些輕微修訂外，建議的第 15(1)(b)條跟現行的第 15(1)(b)條幾乎完全一樣，也沒有提及有關款項可否扣除。不過，就向海外商業實體支付專利權費在香港使用知識產權以產生利潤的情況而言，稅務局一向認爲，如有關的香港企業說是因取得源自香港的利潤而招致專利權費，並獲准從應評稅利潤中扣除該筆專利權費，則有關知識產權均被視作曾在香港使用，不論所涉及的貨物實際上是否在香港製造或出售。因此，有關專利權費收入須徵收利得稅。終審法院的裁決偏離了一貫的評稅方法，因此，我們建議修訂條例第 15(1)(b)條，以便恢復採用這個一貫的評稅方法。

草案第 2 條：適用範圍
草案第 8 條：居所貸款利息

(a) 條例草案第 8 條所建議的修訂，適用於一九九八至九九課稅年度及其後的所有課稅年度，這是爲了配合實施有關扣除居所貸款利息措施的年度。

我想指出，與《稅務條例》第 26E 條有關的條文的適用範圍，並非取決於庫務局局長在憲報公告所指定的課稅年度。你在信中提及修訂條例的第 9 條，新增一條條文，即第 16AA 條，關乎強制性公積金供款，與條例第 26E 條的適用範圍無關。

(b) 我們預料，有關修訂的追溯施行不會產生任何不公平的情況。誠然，這種情況可能會出現，即納稅人因泊車處並無與住宅作爲單一物業單位一併估價而沒有申請扣稅，不過，很多按個別差餉評估納稅的人士，反而要求差餉物業估價署把評估項目合併計算。無論如何，有關修訂會追溯到一九九八至九九課稅年度，即實施有關扣減居所貸款利息措施的年度。如出現前一種情況，稅務局會考慮更正其評稅，以便作出適當的扣除。條例第 70A 條可對這種情況作出補救，因爲該條賦予評稅主任更正評稅的權力。評稅主任可於申請在有關課稅年度

結束後六年內或在有關評稅通知書送達日期後六個月內(兩者以較遲的爲準)提出後，更正其評稅。

草案第 9 條：商業建築物及構築物的每年免稅額
草案第 11 條：工業建築物及構築物的初期免稅額及各項每年免稅額

草案第 9 條涉及給予商業建築物及構築物每年免稅額的問題及每年免稅額的計算方法。任何人要在任何課稅年度獲給予任何建築物或構築物的每年免稅額，該建築物或構築物在該課稅年度的評稅基期結束時必須用作原來的用途。《稅務條例》第 33A(1)條，以及第 40(1)條對商業建築物所下的定義，均反映出這個用意。換言之，如建築物或構築物在評稅基期結束時只用作商業建築物以外的用途或實際上沒有用作商業建築物，則不會獲給予《稅務條例》第 33A 條所指的每年免稅額。這個做法同樣適用於根據《稅務條例》第 34(2)條給予工業建築物及構築物的每年免稅額。這條草案的字眼是爲了處理樓宇用途曾經更改的情況，而這種更改**只限於工業建築物**在出售後**轉作商業建築物或相反的情況**。如有關建築物或構築物用作商業或工業建築物或構築物以外的任何用途，則不會獲給予每年免稅額。

因此，草案第 9 及 11 條不會與第 12 條所建議的新條文，即第 35(1)(b)條中有關結餘免稅額及結餘課稅的政策不一致，因爲第 35(1)(b)條規定，有關建築物或構築物在某些事件(指第 35(1)(a)條所述事件)發生之前的任何時候必須是商業或工業建築物或構築物。

草案第 15 條：向原訟法庭提出的上訴

我們認爲，草案第 15 條所用的字眼妥當。在草擬條例草案時，法律草擬專員已參考《愉景灣隧道及連接道路條例》(第 520 章)第 4(4)條。該條規定：

"(4)可就公司根據第(3)款行使其權力向公司徵收費用，該等費用的款額由地政總署署長釐定。"

同樣值得注意的是，條例草案的處理方法反映現行《稅務條例》第 69(1)條的方法。

<u>草案第 17 條：就補加稅評稅而向稅務上訴委員會提出上訴</u>

對《稅務條例》第 82B(1)條作出的建議修訂，容許任何人的獲授權代表就補加稅評稅向稅務上訴委員會發出上訴通知。這並非一項新政策。獲授權代表可發出這種上訴通知的做法，實際上已獲得接納。此外，爲了前後一致起見，我們認爲應作出修訂，因爲內容有關向稅務上訴委員會上訴的權利的《稅務條例》第 66 條明確規定，納稅人在局長考慮其反對後沒有與他達成協議時，可由他的獲授權代表發出上訴通知。

如對以上各點或條例草案的其他條文仍有疑問，請隨時與陳潔玲女士(電話：2810 2229)或下方簽署人(電話：2810 2370)聯絡。

庫務局局長

(梁悅賢　　代行)

副本送： 稅務局局長(經辦人：蘇信先生) 2877 1082
律政司法律草擬專員(經辦人：蔡敏儀女士)2869 1302
律政司民事法律科(經辦人：張文耀先生)2869 0670

二零零零年十月二十日

(3) 在根據或憑藉第(1)(a)款而屬在先商標的商標的註冊期屆滿日期後一年內，於決定在後商標是否可予以註冊時，仍須繼續考慮該在先商標，但如處長信納在緊接該日期前的2年內，該在先商標在香港並未曾真誠地使用，則屬例外。

6. 對商標或標誌的使用的提述

在本條例中，凡提述使用任何商標或標誌或提述將商標或標誌作某類別的使用，均須解釋為包括不論是藉書寫或繪圖方式表述的方式或其他方式而作的使用(或該類別的使用)的提述。

7. 對相當可能會產生混淆的使用的提述

(1) 為求更明確起見，在為施行本條例而決定任何商標的使用是否相當可能會令公眾產生混淆時，處長或法院可考慮所有在個案中情況下屬有關的因素，包括該使用是否相當可能會使人聯想到某在先商標。

(2) 為求更明確起見，在為施行本條例而決定任何標誌的使用是否相當可能會令公眾產生混淆時，處長或法院可考慮所有在個案中情況下屬有關的因素，包括該使用是否相當可能會使人聯想到某註冊商標。

8. "註冊紀錄冊"及"註冊"的涵義

(1) 在本條例中，"註冊紀錄冊"(the register)指根據第67條(須備存註冊紀錄冊)備存的商標註冊紀錄冊。

(2) 在本條例中，除文意另有所指外，凡提述註冊(尤其是在"註冊商標"一詞中)，均須解釋為提述在註冊紀錄冊中的註冊。

9. 條例對政府具約束力

本條例對政府具約束力。

(3) A trade mark which is an earlier trade mark under or by virtue of subsection (1)(a) shall continue to be taken into account in determining the registrability of a later trade mark for a period of 1 year after the date on which its registration expires unless the Registrar is satisfied the trade mark has not been used in good faith in Hong Kong during the 2 years immediately preceding that date.

6. References to use of trade mark or sign

References in this Ordinance to use (or to any particular description of use) of a trade mark or sign shall be construed as including any use (or any such description of use), whether by means of a graphic representation or otherwise.

7. References to use likely to cause confusion

(1) For greater certainty, in determining for the purposes of this Ordinance whether the use of a trade mark is likely to cause confusion on the part of the public, the Registrar or the court may take into account all factors relevant in the circumstances, including whether the use is likely to be associated with an earlier trade mark.

(2) For greater certainty, in determining for the purposes of this Ordinance whether the use of a sign is likely to cause confusion on the part of the public, the Registrar or the court may take into account all factors relevant in the circumstances, including whether the use is likely to be associated with a registered trade mark.

8. Meaning of "the register" and "registration"

(1) In this Ordinance, "the register" (註冊紀錄冊) means the register of trade marks kept under section 67 (register to be kept).

(2) Unless the context otherwise requires, references in this Ordinance to registration (in particular, in the expression "registered trade mark") shall be construed as references to registration in the register.

9. Ordinance binds Government

This Ordinance binds the Government.

(c) 將超過 1 項獨立的註冊 (每一項該等註冊均就同一商標而根據本條例提供相同的保護) 合併為單一項註冊；及

(d) 將一系列的商標註冊。

(2) 在不損害第 (1) 款的一般性的原則下，《規則》可就以下事宜訂定條文——

(a) 在何種情況下准許分開註冊申請、合併獨立的申請或註冊或將一系列的商標註冊，以及准許的條件；

(b) 分開註冊申請或合併獨立的申請或註冊的效力；及

(c) 須為何種目的將某項申請視作超過 1 項獨立申請，以及須為何種目的將某項申請視作超過 1 項獨立申請。

(3) 在本條中，"一系列的商標" (series of trade marks) 指超過 1 個在要項上相似的商標，而該等商標只在對該等商標的本質並無重大影響的不關乎顯著性方面有所差異。

第 VII 部

影響註冊的法律程序

撤銷、無效與更改

52. 註冊的撤銷

(1) 撤銷商標註冊的申請可由任何人向處長或向法院提出。

(2) 商標的註冊可基於以下任何理由而遭撤銷——

(a) 該商標是就某些貨品或服務註冊，但在一段至少 3 年的連續期間內，該商標的擁有人沒有在香港真正地就該等貨品或服務而使用該商標，而該商標亦沒有在該擁有人的同意下在香港真正地就該等貨品或服務而使用，且並沒有能成立的理由 (例如有對該商標所保護的貨品或服務施加入口限制或其他政府規定) 不予使用；

(b) 該商標由某標誌構成且是就某些貨品或服務註冊，而由於其擁有人的作為或不作為——

(c) the merging of separate registrations, each of which provides the same protection under this Ordinance in relation to the same trade mark, into a single registration; and

(d) the registration of a series of trade marks.

(2) Without prejudice to the generality of subsection (1), provision may be made by the rules as to—

(a) the circumstances in which, and conditions subject to which, the division of an application for registration, the merging of separate applications or registrations, or the registration of a series of trade marks, is permitted;

(b) the effect of a division of an application for registration or of a merger of separate applications or registrations; and

(c) the purposes for which an application for the registration of a trade mark is to be treated as a single application and those for which it is to be treated as a number of separate applications.

(3) In this section, "series of trade marks" (一系列的商標) means a number of trade marks which resemble each other as to their material particulars and differ only as to matters of a non-distinctive character not substantially affecting the identity of the trade mark.

PART VII

PROCEEDINGS AFFECTING REGISTRATION

Revocation, invalidity and variation

52. Revocation of registration

(1) An application for the revocation of the registration of a trade mark may be made by any person, and may be made either to the Registrar or to the court.

(2) The registration of a trade mark may be revoked on any of the following grounds, namely—

(a) that the trade mark has not been genuinely used in Hong Kong by the owner or with his consent, in relation to the goods or services for which it is registered, for a continuous period of at least 3 years, and there are no valid reasons for non-use (such as import restrictions on, or other governmental requirements for, goods or services protected by the trade mark);

(b) that the trade mark consists of a sign that, in consequence of the acts or the inactivity of the owner—

(i) 該商標在有關行業中已成為該等貨品或服務的通用名稱；或

(ii) 該商標在有關行業中已變得廣泛接受為是描述該等貨品或服務的標誌；

(c) 該商標就某些貨品或服務註冊，而由於該擁有人就該等貨品或服務而對該商標的使用，或他人在該擁有人的同意下就該等貨品或服務而對該商標的使用，以致該商標易於誤導公眾，尤其是在該等貨品或服務的性質、質素或地理來源方面；或

(d) 就商標的註冊而記入註冊紀錄冊的任何條件遭違反或不獲遵守。

(3) 就第 (2) 款而言——

(a) 凡某商標的其他式樣的要素雖有別於該商標的註冊式樣的要素，但該等別就該商標的註冊式樣而言是沒有改變該商標的顯著特性的，則使用該商標包括使用該其他式樣；

(b) 在香港使用商標，包括在香港將商標應用於只供出口的貨品或該等貨品的包裝上；及

(c) 在香港使用就服務註冊的商標，包括就在香港以外地方提供或擬在香港以外地方提供的服務使用該商標。

(4) 除第 (5) 款另有規定外，如第 (2)(a) 款所描述的使用在該款所述的 3 年期間屆滿後但在撤銷註冊的申請提出前已經開始或恢復，則有關商標的註冊不得基於該款所述的理由而遭撤銷。

(5) 凡第 (2)(a) 款所描述的使用是在該款所述的 3 年期間屆滿後但在該項撤銷註冊的申請提出前的 3 個月期間內開始或恢復的，即無須理會，但如在註冊商標的擁有人知悉有關的撤銷註冊申請可能會提出之前，籌備開始使用或恢復使用的工作已經展開，則屬例外。

(6) 如商標只就某些貨品或服務註冊，而撤銷註冊的理由只就該等貨品或服務中的某部分貨品或服務而存在，則撤銷須只關乎該部分貨品或服務。

(7) 凡任何商標的註冊在某範圍內遭撤銷，則有關該有人的權利須當作已自以下日期起在該範圍內終止——

(a) 撤銷註冊的申請日期；或

(b) 如處長或法院信納撤銷的理由在某較早的日期已存在，則為該較早的日期。

(8) 就第 (2)(a) 款而言，該款所述的 3 年期間可自商標的詳情根據第 47(1) 條 (註冊) 記入註冊紀錄冊的實際日期當日或之後的任何時間開始計算。

(i) has become the common name in the trade for goods or services for which the trade mark is registered; or

(ii) has become generally accepted within the trade as the sign that describes goods or services for which the trade mark is registered;

(c) that in consequence of the use made of it by the owner or with his consent, in relation to the goods or services for which it is registered, the trade mark is liable to mislead the public, particularly as to the nature, quality or geographical origin of those goods or services; or

(d) that there has been a contravention of or a failure to observe any condition entered in the register in relation to its registration.

(3) For the purposes of subsection (2)—

(a) use of a trade mark includes use in a form which differs in elements which do not alter the distinctive character of the trade mark in the form in which it was registered;

(b) use of a trade mark in Hong Kong includes applying the trade mark to goods or to the packaging of goods in Hong Kong solely for export purposes; and

(c) use of a trade mark in Hong Kong includes, where the trade mark is registered in respect of services, use in relation to services provided or to be provided outside Hong Kong.

(4) Subject to subsection (5), the registration of a trade mark shall not be revoked on the ground mentioned in subsection (2)(a) if the use described in that subsection is commenced or resumed after the expiry of the 3-year period and before the application for revocation is made.

(5) Any commencement or resumption of the use described in subsection (2)(a) after the expiry of the 3-year period but within the period of 3 months before the making of the application for revocation shall be disregarded unless preparations for the commencement or resumption began before the owner of the registered trade mark became aware that the application might be made.

(6) Where grounds for revocation exist in respect of only some of the goods or services for which the trade mark is registered, revocation shall relate to those goods or services only.

(7) Where the registration of a trade mark is revoked to any extent, the rights of the owner shall be deemed to have ceased to that extent as from—

(a) the date of the application for revocation; or

(b) if the Registrar or the court is satisfied that the grounds for revocation existed at an earlier date, that earlier date.

(8) For the purposes of subsection (2)(a), the 3-year period may begin at any time on or after the actual date on which particulars of the trade mark were entered in the register under section 47(1) (registration).

(2) 為施行本條例，該個註冊商標的使用須當作為以同一所有人名義根據第 25(1) 條註冊就其是該註冊商標一部分的任何註冊商標的使用。

[比照 1938 c. 22 s. 30 U.K.]

39. 就出口貨品或香港以外服務的商標使用

(1) 在香港將商標應用於將自香港出口的貨品，以及在香港就將如此出口的貨品作出任何其他作為，而該作為若是就將在香港內出售或以其他方式交易的貨品而作出，即會構成在香港使用商標的，須當作構成就該等貨品為任何目的使用商標，而就該目的而言，該使用根據本條例或在普通法下是具關鍵性的使用。 (由 1991 年第 44 號第 54 條修訂) [比照 1938 c. 22 s. 31 U.K.]

(1A) 就在香港以外使用的服務而在香港作出的任何作為，而該等作為若是就在香港內提供以在香港供使用的服務而作出，即會構成在香港使用商標的，須當作構成就該等服務為任何目的使用商標，而就該目的而言，該使用根據本條例或在普通法下是具關鍵性的使用。 (由 1991 年第 44 號第 26 條增補)

(2) 第 (1) 款須當作對在本條例生效日期前作出的作為具有效力，猶如對在本條例生效日期後作出的作為具有效力一樣。 [比照 1938 c. 22 Third Schedule Para. 6 U.K.]

40. 營商的關連形式改變後的商標使用

(1) 如就任何貨品使用某註冊貨品商標，而該貨品與使用該商標的人之間在營商過程中有任何形式的關連存在，則不得僅以該商標曾經或正在就某貨品而使用，而該貨品與該人或其所有權前任人之間在營商過程中曾經或正在有不同形式的關連存在為理由，當作相當可能導致欺騙或混淆。 (由 1991 年第 44 號第 27 條修訂) [比照 1938 c. 22 s. 62 U.K.]

(2) 如就任何服務使用某註冊服務商標，而該服務的提供與使用該商標的人之間在業務運作中有任何形式的關連存在，則不得僅以該商標曾經或正在就某服務而使

(2) The use of the whole of a registered trade mark shall for the purposes of this Ordinance be deemed to be also use of any registered trade mark, being a part thereof, registered in the name of the same proprietor by virtue of section 25(1).

[cf. 1938 c. 22 s. 30 U.K.]

39. Use of trade mark in relation to exports or to services outside Hong Kong

(1) The application in Hong Kong of a trade mark to goods to be exported from Hong Kong, and any other act done in Hong Kong in relation to goods to be so exported which, if done in relation to goods to be sold or otherwise traded in within Hong Kong, would constitute use of a trade mark therein, shall be deemed to constitute use of the trade mark in relation to those goods for any purpose for which such use is material under this Ordinance or at common law. (Amended 44 of 1991 s. 54) [cf. 1938 c. 22 s. 31 U.K.]

(1A) Any act done in Hong Kong in relation to services for use outside Hong Kong which, if done in relation to services provided within Hong Kong for use there, would constitute use of a trade mark in Hong Kong, shall be deemed to constitute use of the trade mark in relation to those services for any purpose for which such use is material under this Ordinance or at common law. (Added 44 of 1991 s. 26)

(2) Subsection (1) shall be deemed to have effect in relation to an act done before, as it has effect in relation to an act done after, the commencement of this Ordinance. [cf. 1938 c. 22 Third Schedule Para. 6 U.K.]

40. Use of trade mark after change in form of trade connexion

(1) The use of a registered trade mark in relation to goods between which and the person using it any form of connexion in the course of trade subsists shall not be deemed to be likely to cause deception or confusion on the ground only that the trade mark has been, or is, used in relation to goods between which and that person or a predecessor in title of his a different form of connexion in the course of trade subsisted or subsists. (Amended 44 of 1991 s. 27) [cf. 1938 c. 22 s. 62 U.K.]

(2) The use of a registered trade mark in relation to services between the provision of which and the person using it any form of connection in the course of business subsists shall not be deemed to be likely to cause deception or confusion on the ground only that the trade mark has been, or is, used in

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