

財 經 事 務 及 庫 務 局  
( 庫 務 科 )  
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FINANCIAL SERVICES AND  
THE TREASURY BUREAU  
(The Treasury Branch)

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18 October 2011

Ms Anita SIT  
Clerk to Bills Committee  
Legislative Council Secretariat  
Legislative Council Complex  
1 Legislative Council Road, Central  
Hong Kong  
(Fax: 3529 2837)

Dear Ms SIT,

**Inland Revenue (Amendment) (No. 2) Bill 2011**

I refer to your letter dated 10 October 2011.

The Administration has been looking into different scenarios on the use of intellectual property rights (IPRs) in cross-border activities and the associated tax deduction arrangements, having regard to the unique territorial nature of the registration system and protection of the IPRs. Regarding the issues raised by the Bills Committee at its last meeting on 4 August 2011, we plan to provide the Bills Committee with a substantive reply in writing by end October/early November to facilitate the consideration by the Chairman of the Bills Committee on whether there is a need to hold a further meeting.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Fiona Chau', written over a circular stamp or seal.

(Miss Fiona Chau)

for Secretary for Financial Services and the Treasury

c.c. Commissioner of Inland Revenue (Attn: Mr Wong Kuen-fai)  
Department of Justice (Attn: Miss Betty Cheung)