



立法會秘書處 法律事務部  
LEGAL SERVICE DIVISION  
LEGISLATIVE COUNCIL SECRETARIAT

來函檔號 YOUR REF : CITB CR 81/45/2  
本函檔號 OUR REF : LS/B/11/17-18  
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By Fax (2840 1621)

11 May 2018

Miss CHOI Man Kwan, Alice  
Prin AS for Commerce & Econ Dev  
(Commerce & Industry)3  
Commerce and Economic Development Bureau  
22-23/F, West Wing  
Central Government Offices  
2 Tim Mei Avenue, Tamar  
Hong Kong

Dear Miss CHOI,

### **Inland Revenue (Amendment) (No. 2) Bill 2018**

We refer to your reply dated 23 April 2018 and shall be grateful for your clarifications on the following matter:

#### Clause 3 – section 15 amended (certain amounts deemed trading receipts)

You responded in your letter that the term "performer's right" in clause 3(1) and (2) includes both performer's "economic rights" (see sections 203, 204, 205 and 207A of the Copyright Ordinance (Cap. 528)) and "non-economic rights" (see sections 202, 206 and 207 of Cap. 528) whereas "performer's right" in clause 3(3) covers performer's "economic rights" only. It is noted that performer's economic rights are transmissible by assignment, by testamentary disposition or by operation of law, as personal or moveable property under section 216 of Cap. 528 whereas performer's non-economic rights are not assignable nor transmissible except by testamentary disposition pursuant to section 224 of Cap. 528. Given the different scopes and nature of performer's rights as intended to be covered under clause 3(1) and (2) and

clause 3(3) respectively, please clarify whether and how the use of the same term "performer's right", as presently drafted, could reflect your different policy intent under the said clauses. Please clarify whether any amendment to clause 3(3) would be needed to better reflect your policy intent.

It is appreciated that your reply in both English and Chinese could reach us by 21 May 2018.

Yours sincerely,

  
(Vanessa CHENG)  
Assistant Legal Adviser

c.c. DoJ (Attn.: Mr Alan CHONG (SGC)) (By Fax: 3918 4613)  
Legal Adviser  
Senior Assistant Legal Adviser 1  
Clerk to the Bills Committee