

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 31.8.2005)**

Decision Number/ Appellant	Decision reported at	Present Status
D107/02	18 BORD 32	Case settled by agreement.
D13/03	18 BORD 365	Commissioner filed an appeal to Court of First Instance.
D47/03	18 BORD 562	Taxpayer filed an appeal to Court of First Instance.
D55/03	18 BORD 591	Taxpayer filed an appeal to Court of First Instance.
D56/03	18 BORD 617	Taxpayer filed an appeal to Court of First Instance.
D57/03	18 BORD 620	Taxpayer filed an appeal to Court of First Instance.
D58/03	18 BORD 623	Taxpayer filed an appeal to Court of First Instance.
D70/03	-	Written judgement issued by Court of First Instance on 24 June 2005. Commissioner's appeal allowed.
D79/03	-	Commissioner applied for judicial review in respect of Board's refusal to state a case.
D109/03	19 BORD 14	Commissioner filed an appeal to Court of First Instance.
D53/04	19 BORD 441	Signed case stated sent to the Taxpayer for transmission to the Court.
D60/04	19 BORD 495	Taxpayer filed an appeal to Court of First Instance.

Decision Number/ Appellant	Decision reported at	Present Status
D61/04	19 BORD 557	Taxpayers applied for case stated to Court of First Instance.
D66/04	-	Taxpayer filed an appeal to Court of First Instance.
D79/04	19 BORD 606	Taxpayer's application for case stated refused by the Board of Review.
D87/04	19 BORD 634	Both Commissioner and Taxpayer applied for case stated to Court of First Instance.
D94/04	20 BORD 47	Taxpayer applied for case stated to Court of First Instance.
D97/04	20 BORD 128	Taxpayer applied for case stated to Court of First Instance.
D98/04	20 BORD 171	Taxpayer applied for case stated to Court of First Instance.
D3/05	-	Taxpayer applied for case stated to Court of First Instance.
D17/05	-	Taxpayer applied for case stated to Court of First Instance.
D19/05	-	Taxpayer applied for case stated to Court of First Instance.
D18/05	-	Taxpayer applied for case stated to Court of First Instance.
D13/05	-	Taxpayer applied for case stated to Court of First Instance.
D29/05	-	Taxpayer applied for case stated to Court of First Instance.

Note: The latest position of unsettled appeals is shown in either table. When the final outcome of an appeal is known, the position is set out in either table and will disappear in the next issue of Board of Review Decisions.

**TABLE OF APPEALS TO
COURT OF APPEAL/COURT OF FINAL APPEAL
(POSITION AS AT 31.8.2005)**

Appellant	Court decision last reported at	Present Status
Lam Soon Trademark Ltd	19 BORD 194	Taxpayer filed an appeal to Court of Appeal.
D72/03 *	-	Taxpayer appealed directly to Court of Appeal.
Chow Kwong Fai, Edward	19 BORD 546	Taxpayer filed an appeal to Court of Appeal.
D34/04	19 BORD 284	Taxpayer's appeal dismissed by Court of First Instance. Taxpayer filed an appeal to Court of Appeal.
D152/01	17 BORD 118	Taxpayer's appeal allowed by Court of First Instance. Commissioner filed an appeal to Court of Appeal.

* Board decision reported at 18 BORD 711

Note: The latest position of unsettled appeals is shown in either table. When the final outcome of an appeal is known, the position is set out in either table and will disappear in the next issue of Board of Review Decisions.