

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 30.11.2007)**

Decision Number/ Appellant	Decision last reported at	Present Status
D79/03	20 BORD 223	Commissioner's application for judicial review against the Board's refusal to state a case was allowed by Court of First Instance and Court of Appeal. The Taxpayer has appealed to Court of Final Appeal against the judgment.
D60/05	20 BORD 828	Taxpayer filed an appeal to Court of First Instance.
D68/05	20 BORD 933	Commissioner's appeal was dismissed by Court of First Instance.
D43/06	21 BORD 801	Both the Commissioner and the Taxpayer filed an appeal to Court of First Instance.
D83/06	22 BORD 87	Taxpayer filed an appeal to Court of First Instance.
D01/07	–	Taxpayer filed an appeal to Court of First Instance.
D05/07	22 BORD 245	Taxpayer applied for case stated to Court of First Instance.
D13/07	–	Taxpayer applied for case stated to Court of First Instance.
D14/07	–	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 30.11.2007)**

Appellant	Court decision last reported at	Present Status
Tai Hing Cotton Mill (Dev) Ltd	20 BORD 428 21 BORD 911	Judgment issued by Court of Appeal in December 2006. The Taxpayer's appeal was allowed. The Commissioner's appeal to CFA was heard in November 2007.
HIT Finance Ltd	21 BORD 972 22 BORD 357	Taxpayer appealed direct to Court of Appeal. By judgment issued on 13 February 2007, the Court of Appeal referred the case back to the Board. The Commissioner's appeal to CFA was heard in November 2007.
Hong Kong International Terminals Ltd	21 BORD 972 22 BORD 357	Taxpayer appealed direct to Court of Appeal. By judgment issued on 13 February 2007, the Court of Appeal referred the case back to the Board. The Commissioner's appeal to CFA was heard in November 2007.
Real Estate Investments (NT) Ltd	20 BORD 741 21 BORD 657	Court of Appeal dismissed Taxpayer's appeal. The Taxpayer's appeal to CFA scheduled to be heard in January 2008.
Lee Yee Shing Jacky and Yeung Yuk Ching	20 BORD 1024	Court of Appeal dismissed Taxpayers' appeal. The Taxpayers' appeal to CFA scheduled to be heard in January 2008.
Sawhney, Subhash Chander	20 BORD 1033	Taxpayer filed an appeal to Court of Appeal.

Appellant	Court decision last reported at	Present Status
China Map Ltd China Name Ltd Chance Investment Ltd Comebright Dev Ltd	21 BORD 324	Court of Appeal dismissed Taxpayers' appeal. Taxpayers filed an appeal to CFA.
Macquarie Securities Ltd [formerly known as ING Baring Securities (HK) Ltd]	21 BORD 281	By judgment dated 5 October 2007, Taxpayer's appeal to Court of Final Appeal was allowed.
Franco Tong Sui Lun	21 BORD 947	Commissioner's appeal was allowed by CFI. Date of hearing of Taxpayer's appeal to CA has not yet been fixed.

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