

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 31.12.2011)**

Decision Number/ Appellant	Decision last reported at	Present Status
D 13/07	22 BORD 365	Stated case in respect of Taxpayer's appeal has been transmitted to the Court of First Instance.
D 42/08	23 BORD 856	The Taxpayer filed the stated case for consideration by the Court of First Instance. Subsequently, the Taxpayer filed an application to the court to have the stated case sent back to the Board for amendment. The application was dismissed by 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 31.12.2011)**

Appellant	Court decision last reported at	Present Status
COURT OF APPEAL		
Church Body of the Hong Kong Sheng Kung Hui [HCIA 2/2009]	24 BORD 815 (CFI Judgment)	By a judgment dated 27 January 2010, the Taxpayer's appeal was dismissed by the Court of First Instance. On 23 February 2010, the Taxpayer filed a notice of appeal to the Court of Appeal. Date of hearing not yet set.
Hong Kong Sheng Kung Hui Foundation [HCIA 3/2009]	24 BORD 815 (CFI Judgment)	By a judgment dated 27 January 2010, the Taxpayer's appeal was dismissed by the Court of First Instance. On 23 February 2010, the Taxpayer filed a notice of appeal to the Court of Appeal. Date of hearing not yet set.
Li & Fung (Trading) Ltd [HCIA 3/2010]	25 BORD 863 (CFI Judgment)	By a judgment dated 18 April 2011, the Commissioner's appeal on the source issue was dismissed by the Court of First Instance. On 16 May 2011, the Commissioner filed a notice of appeal to the Court of Appeal. Date of hearing was scheduled on 14 and 15 February 2012.

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.