

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 28.2.2022)**

Decision Number/ Appellant	Decision last reported at	Present Status
D 13/07	22 IRBRD 365	Stated case in respect of Taxpayer's appeal has been transmitted to the 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 28.2.2022)**

Appellant	Court decision last reported at	Present Status
COUNT OF APPEAL		
KWP Quarry Company Limited [CACV 256/2017]	32 IRBRD 227	On 11 April 2019, the Court of Appeal orally dismissed the Taxpayer's appeal against the Court of First Instance's dismissal of the judicial review application in respect of the Board's refusal to state a case. The Taxpayer has filed a notice of intended application for leave to appeal to the Court of Final Appeal. Leave was granted to the Taxpayer to amend its notice of motion within 28 days after handing down of the reasons for the Court of Appeal's decision. By a judgment dated 3 November 2021, the Court of Appeal dismissed the Taxpayer's appeal. The Taxpayer has filed an amended notice of motion to appeal to the Court of Final Appeal. By a judgment dated 16 February 2022, the Court of Appeal dismissed the Taxpayer's application for leave to appeal.

Appellant	Court decision last reported at	Present Status
COUNT OF APPEAL		
Heath Brian Zarin [CACV 75/2020] [CACV 366/2021]	35 IRBRD 963	By a judgment dated 11 March 2020, the Court of First Instance allowed the Taxpayer's appeal on one of the grounds. The Commissioner has filed a notice of appeal to the Court of Appeal. On 29 June 2021, the Court of First Instance allowed the Taxpayer's appeal on another ground of appeal. The Commissioner has filed a notice of appeal to the Court of Appeal. These appeals were heard in the Court of Appeal on 25 February 2022 and the Court reserved the judgment.
China Mobile Hong Kong Company Limited [CACV 500/2020]	35 IRBRD 349	By a judgment dated 28 July 2020, the Court of First Instance dismissed the Taxpayer's appeal. The Taxpayer's appeal to the Court of Appeal will be heard on 13 to 14 September 2022.
Lo Wa Ming Patrick [CACV 235/2021]	35 IRBRD 923	By a judgment dated 14 April 2021, the Court of First Instance dismissed the Commissioner's appeal. The Commissioner has filed a notice of appeal to the Court of Appeal. The appeal will be heard in the Court of Appeal on 12 May 2022.
Dr. The Honourable Leung Ka-Lau [CACV 278/2021]	35 IRBRD 947	By a judgment dated 27 April 2021, the Court of First Instance granted leave to appeal to the Taxpayer and allowed the Taxpayer's appeal. The Commissioner has filed a notice of appeal to the Court of Appeal.

Appellant	Court decision last reported at	Present Status
COUNT OF APPEAL		
Richard Paul Mark Aidan Forlee [CACV 453/2021]	35 IRBRD 22	By a judgment dated 24 August 2021, the Court of First Instance allowed the Taxpayer's appeal. The Commissioner has filed a notice of appeal to the Court of Appeal.
Koo Ming-kown Murakami Tadao [FACV 1/2022]	33 IRBRD 367	By a judgment dated 20 July 2021, the Court of Appeal dismissed the Commissioner's appeal. The Commissioner has filed an appeal to the Court of Final Appeal.

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