

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 31.5.2022)**

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 31.5.2022)**

Appellant	Court decision last reported at	Present Status
COUNT OF APPEAL		
<p>KWP Quarry Company Limited [CACV 256/2017]</p>	<p>32 IRBRD 227</p>	<p>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. The Taxpayer has filed to the Court of Final Appeal a notice of motion seeking leave to appeal.</p>
<p>China Mobile Hong Kong Company Limited [CACV 500/2020]</p>	<p>35 IRBRD 349</p>	<p>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.</p>

Appellant	Court decision last reported at	Present Status
COUNT OF APPEAL		
Lo Wa Ming Patrick [CACV 235/2021]	35 IRBRD923	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 was heard in the Court of Appeal on 12 May 2022. By a judgment dated 17 May 2022, the Court of Appeal partly allowed the Commissioner's appeal.
Dr. The Honourable Leung Ka-Lau [CACV 278/2021]	35 IRBRD947	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. The appeal will be heard in the Court of Appeal on 1 February 2023.
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. The appeal will be heard on 5 July 2022.
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. The appeal will be heard on 5 July 2022.

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.