

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE  
(POSITION AS AT 30.11.2022)**

<b>Decision Number/ Appellant</b>	<b>Decision last reported at</b>	<b>Present Status</b>
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 30.11.2022)**

<b>Appellant</b>	<b>Court decision last reported at</b>	<b>Present Status</b>
<b>COURT OF APPEAL</b> China Mobile Hong Kong Company Limited [CACV 500/2020]	35 IRBRD 349	By a judgment dated 3 November 2022, the Court of Appeal dismissed the Taxpayer'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.

Appellant	Court decision last reported at	Present Status
<b>COURT OF FINAL APPEAL</b>		
Nil		

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.