

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 28.2.2023)**

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 28.2.2023)**

Appellant	Court decision last reported at	Present Status
COURT OF APPEAL		
Dr. The Honourable Leung Ka-Lau [CACV 278/2021]	35 IRBRD 947	By a judgment dated 22 February 2023, the Court of Appeal dismissed the Commissioner's appeal.

Appellant	Court decision last reported at	Present Status
COURT OF FINAL APPEAL		
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.