

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 31.8.2023)**

Decision Number/ Appellant	Decision last reported at	Present Status
D13/07	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 31.8.2023)**

Appellant	Court decision last reported at	Present Status
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Nil

Appellant	Court decision last reported at	Present Status
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COURT OF APPEAL

Dr. The Honourable Leung Ka-Lau [FACV 5/2023]	---	The Court of Appeal dismissed the Commissioner's appeal on 22 February 2023. The Commissioner was granted leave to appeal to the Court of Final Appeal. The appeal will be heard in the Court of Final Appeal on 6 October 2023.
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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.