

# HONG KONG INLAND REVENUE

## BOARD OF REVIEW DECISIONS

### VOLUME 10

#### TABLE OF APPEALS TO HIGH COURT (POSITION AS AT 29.2.1996)

<b>Decision Number/ Appellant</b>	<b>Decision last reported at</b>	<b>Present Status</b>
D35/91	6 BORD 135	Case stated signed by Board.
D27/93	8 BORD 190	Commissioner filed appeal to High Court.
D30/93	8 BORD 241	Commissioner filed appeal to High Court.
D61/94	9 BORD 351	High Court judgment issued.
D10/95	10 BORD 92	Commissioner filed appeal to High Court.
D33/95	-	Taxpayer applied for case stated to High Court.
D39/95	-	Taxpayer applied for case stated to High Court.
D82/95	-	Taxpayer applied for case stated to High Court.

Note: The latest position of unsettled appeals is shown in either Table A or B. 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.

(ii)

**Supplementary information** (for appeals not proceeded with or withdrawn)

<b>Decision Number/ Appellant</b>	<b>Decision last reported at</b>	<b>Present Status</b>
D35/90	5 BORD 255	Taxpayer withdrew his application for case stated [on 13.2.1993].
D55/90	5 BORD 420	Taxpayer withdrew his application for case stated [on 9.7.1991].
D68/90	5 BORD 460	Taxpayer withdrew his application for case stated [on 20.5.1992].
D11/91	6 BORD 4	Commissioner' s appeal to High Court was upheld. A Court order was issued.
D33/91	6 BORD 115	Case stated signed by Board but taxpayer did not transmit to High Court.
D40/91	6 BORD 159	Taxpayer' s appeal to High Court was dismissed. A Court order was issued [on 11.8.1992].
D42/91	6 BORD 223	Taxpayer withdrew his application for case stated [on 12.8.1993].
D93/89	6 BORD 342	Case stated signed by Board but taxpayer did not transmit to High Court.

(iii)

<b>Decision Number/ Appellant</b>	<b>Decision last reported at</b>	<b>Present Status</b>
D61/91	6 BORD 457	Case stated signed by Board but taxpayer did not transmit to High Court.
D14/92	7 BORD 125	Taxpayer's appeal to High Court was discontinued by consent.
D31/92	7 BORD 303	Taxpayer withdrew his application for case stated [on 23.7.1993].
D53/92	7 BORD 446	Taxpayer's appeal to High Court was dismissed by consent.
D47/93	8 BORD 342	Board declined to state a case.
D28/95	10 BORD 169	Taxpayer withdrew his application for case stated [on 30.9.1995].

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## BOARD OF REVIEW DECISIONS

### VOLUME 10

#### TABLE OF APPEALS TO COURT OF APPEAL/PRIVY COUNCIL (POSITION AS AT 29.2.1996)

<b>Appellant</b>	<b>Court decision last reported at</b>	<b>Present Status</b>
Harley Development Inc & Trillium Investment Ltd	3 HKTC 800	Appeal heard by the Privy Council on 20-22 February 1996. Decision pending.
Wharf Properties Ltd	-	Appellant has been granted leave to appeal to the Privy Council conditional upon the fulfilment of certain requirements on or before 23 April 2006.
Commissioner of Inland Revenue	7 BORD 186	Judgment delivered by the Court of Appeal on 2 February 1996. Appellant has applied for leave to appeal to the Privy Council.

Note: The latest position of unsettled appeals is shown in either Table A or B. 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.

**Supplementary information** (For appeals not proceeded with or withdrawn)

<b>Appellant</b>	<b>Court decision last reported at</b>	<b>Present Status</b>
County Shipping Co Ltd	3 HKTC 267	Appellant' s appeal to the Privy Council was withdrawn by consent.
Exxon Chemical International Supply SA	3 HKTC 57	Appellant' s appeal to the Court of Appeal was dismissed by consent.
Central Enterprises Ltd	2 HKTC 240	Appellant' s appeal to the Privy Council was withdrawn.