

# HONG KONG INLAND REVENUE

## BOARD OF REVIEW DECISIONS

### VOLUME 10

#### TABLE OF APPEALS TO HIGH COURT (POSITION AS AT 31.5.1996)

<b>Decision Number/ Appellant</b>	<b>Decision last reported at</b>	<b>Present Status</b>
D35/91	6 BORD 135	Taxpayer filed appeal to High Court.
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. Commissioner filed appeal to Court of Appeal.
D10/95	10 BORD 92	High Court judgment issued. Commissioner's appeal allowed.
D33/95	10 BORD 254	Taxpayer filed appeal to High Court.
D82/95	-	Taxpayer applied for case stated to High Court.
D130/95	-	Application for leave to apply for judicial review filed by the Commissioner on 29 May 1996.
D2/96	-	Taxpayer applied for case stated to High Court.
D5/96	-	Commissioner applied for case stated to High Court.

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.

(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**Supplementary information** (for appeals not proceeded with or withdrawn)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>
D39/95	10 BORD 265	Taxpayer withdrew his application for case stated.

# HONG KONG INLAND REVENUE

## BOARD OF REVIEW DECISIONS

### VOLUME 10

#### TABLE OF APPEALS TO COURT OF APPEAL/PRIVY COUNCIL (POSITION AS AT 31.5.1996)

<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. Judgment issued on 14 March 1996. Appeal dismissed.
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.
Commissioner of Inland Revenue	9 BORD 351	Commissioner filed appeal to Court of Appeal.

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