

HONG KONG INLAND REVENUE

BOARD OF REVIEW DECISIONS

VOLUME 11

TABLE OF APPEALS TO HIGH COURT (POSITION AS AT 31.8.1996)

| Decision Number/ Appellant | Decision last reported at | Present Status |
|---------------------------------------|--------------------------------------|--|
| D35/91 | 6 BORD 135 | Taxpayer filed appeal to High Court. |
| D27/93 | 8 BORD 190 | High Court judgment issued. Commissioner's appeal dismissed. |
| D30/93 | 8 BORD 241 | Commissioner filed appeal to High Court. |
| D33/95 | 10 BORD 254 | High Court judgment issued. Taxpayer's appeal dismissed. |
| D82/95 | 11 BORD 157 | Taxpayer filed appeal to High Court. |
| D130/95 | - | Leave granted by the High Court to the Commissioner to apply for judicial review. |
| D2/96 | - | Taxpayer applied for case stated to High Court. |
| D5/96 | - | Commissioner applied for case stated to High Court. |
| D21/96 | - | Taxpayer applied for case stated to High Court. |
| D23/96 | - | Taxpayer 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.

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**TABLE OF APPEALS TO
COURT OF APPEAL/PRIVY COUNCIL
(POSITION AS AT 31.8.1996)**

| Appellant | Court decision last reported at | Present Status |
|-------------------------------------|--|---|
| Wharf Properties Ltd | - | Appellant filed appeal to the Privy Council. |
| Commissioner of Inland Revenue | 7 BORD 186 | Appellant has applied for leave to appeal to the Privy Council. |
| Commissioner of Inland Revenue | 9 BORD 351 | Judgment delivered by Court of Appeal on 11 July 1996. Appellant has applied for leave to appeal to the Privy Council. |
| Magna Industrial Company Limited | 10 BORD 92 | Appellant filed appeal to Court of Appeal. |

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