

**HONG KONG INLAND REVENUE**

**BOARD OF REVIEW DECISIONS**

**VOLUME 12**

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE  
(POSITION AS AT 31.8.1997)**

<b>Decision Number/ Appellant</b>	<b>Decision last reported at</b>	<b>Present Status</b>
D5/96	11 BORD 332	Judgment issued by Court of First Instance. Commissioner's appeal dismissed.
D23/96	11 BORD 358	Taxpayer filed an appeal to Court of First Instance.
D35/96	11 BORD 504	Taxpayer applied for case stated to Court of First Instance.
D57/96	-	Taxpayer applied for case stated to Court of First Instance.
D58/96	11 BORD 612	Taxpayer applied for case stated to Court of First Instance.
D75/96	12 BORD 19	Commissioner applied for case stated to Court of First Instance.
D103/96	12 BORD 49	Commissioner withdrew application for case stated.

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.

# HONG KONG INLAND REVENUE

## BOARD OF REVIEW DECISIONS

### VOLUME 12

#### TABLE OF APPEALS TO COURT OF APPEAL/COURT OF FINAL APPEAL (POSITION AS AT 31.8.1997)

<b>Appellant</b>	<b>Court decision last reported at</b>	<b>Present Status</b>
Commissioner of Inland Revenue	11 BORD 213	Appellant filed appeal to the Privy Council. Appeal allowed.
Commissioner of Inland Revenue	10 BORD 336	Appellant filed appeal to the Privy Council. Appeal dismissed.
Chanway Investment Company Limited	-	Appellant filed appeal to the Court of Appeal.
Commissioner of Inland Revenue	8 BORD 241	Commissioner filed appeal to the Court of Appeal.

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