

HONG KONG INLAND REVENUE

BOARD OF REVIEW DECISIONS

VOLUME 12

TABLE OF APPEALS TO COURT OF FIRST INSTANCE (POSITION AS AT 30.11.1997)

Decision Number/ Appellant	Decision last reported at	Present Status
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.
D44/97	-	Both Taxpayer and Commissioner applied for case stated to Court of First Instance.
D66/97	-	Taxpayer applied for case stated to 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.

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TABLE OF APPEALS TO COURT OF APPEAL/COURT OF FINAL APPEAL (POSITION AS AT 30.11.1997)

Appellant	Court decision last reported at	Present Status
Chanway Investment Company Limited	12 BORD 175	Appellant filed appeal to the Court of Appeal.
Commissioner of Inland Revenue	8 BORD 241	Commissioner filed appeal to the Court of Appeal.

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.