

# HONG KONG INLAND REVENUE

## BOARD OF REVIEW DECISIONS

### VOLUME 13

#### TABLE OF APPEALS TO COURT OF FIRST INSTANCE (POSITION AS AT 31.8.1998)

| <b>Decision Number/<br/>Appellant</b> | <b>Decision last<br/>reported at</b> | <b>Present Status</b>  |
|---------------------------------------|--------------------------------------|--|
| D23/96                                | 11 BORD 358                          | Judgement issued by the Court of First Instance.                           |
| D35/96                                | 11 BORD 504                          | Taxpayer applied for case stated to Court of First Instance.               |
| D57/96                                | -                                    | Taxpayer filed an appeal to Court of First Instance.                       |
| D58/96                                | 11 BORD 612                          | Taxpayer filed an appeal to Court of First Instance.                       |
| D75/96                                | 12 BORD 19                           | Commissioner applied for case stated to Court of First Instance.           |
| D44/97                                | 12 BORD 292                          | Both Taxpayer and Commissioner filed an appeal to Court of First Instance. |
| D96/97                                | -                                    | Taxpayer applied for case stated to Court of First Instance.               |
| D27/98                                | -                                    | Taxpayer applied for case stated to Court of First Instance.               |

| <b>Decision Number/<br/>Appellant</b> | <b>Decision last<br/>reported at</b> | <b>Present Status</b>   |
|---------------------------------------|--------------------------------------|---|
| D54/98                                | -                                    | Taxpayers 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.

**HONG KONG INLAND REVENUE**

**BOARD OF REVIEW DECISIONS**

**VOLUME 13**

**TABLE OF APPEALS TO  
COURT OF APPEAL/COURT OF FINAL APPEAL  
(POSITION AS AT 31.8.1998)**

| <b>Appellant</b>                  | <b>Court decision<br/>last reported at</b> | <b>Present Status</b>  |
|-----------------------------------|--|--|
| Commissioner of<br>Inland Revenue | 8 BORD 241                                 | Court of Appeal judgement<br>issued. Commissioner's appeal<br>dismissed. |
| Commissioner of<br>Inland Revenue | 11 BORD 358                                | Commissioner filed an appeal to the<br>Court of First Instance.          |

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