

**HONG KONG INLAND REVENUE**

**BOARD OF REVIEW DECISIONS**

**VOLUME 13**

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE  
(POSITION AS AT 30.11.1998)**

<b>Decision Number/ Appellant</b>	<b>Decision last reported at</b>	<b>Present Status</b>
D35/96	11 BORD 504	Taxpayer applied for case stated to Court of First Instance.
D57/96	-	Judgment issued by Court of First Instance. Taxpayer's appeal allowed.
D58/96	11 BORD 612	Judgment issued by Court of First Instance. Taxpayer's appeal allowed.
D75/96	12 BORD 19	Commissioner applied for case stated to Court of First Instance.
D44/97	12 BORD 292	Judgment issued by Court of First Instance. Taxpayer's appeal dismissed. Commissioner's appeal allowed.
D96/97	12 BORD 520	Taxpayer applied for case stated to Court of First Instance.
D27/98	-	Taxpayer applied for case stated to Court of First Instance.
D54/98	-	Taxpayers 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.

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**TABLE OF APPEALS TO  
COURT OF APPEAL/COURT OF FINAL APPEAL  
(POSITION AS AT 30.11.1998)**

<b>Appellant</b>	<b>Court decision last reported at</b>	<b>Present Status</b>
Commissioner of Inland Revenue	11 BORD 358	Commissioner filed an 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.