

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE  
(POSITION AS AT 30.11.2001)**

| <b>Decision Number/<br/>Appellant</b> | <b>Decision last<br/>reported at</b> | <b>Present Status</b>  |
|---------------------------------------|--------------------------------------|--|
| D89/99                                | -                                    | Taxpayer applied for case stated to Court of First Instance.   |
| D145/99                               | 15 BORD 91                           | Taxpayer applied for case stated to Court of First Instance.   |
| D8/00                                 | 15 BORD 268                          | Both Commissioner and Taxpayer filed an appeal to Court of First Instance.   |
| D39/00                                | 15 BORD 369                          | Taxpayer filed an appeal to Court of First Instance. Case heard on 2 and 16 November 2001. Judgement pending.              |
| D54/00                                | -                                    | Taxpayer applied for case stated to Court of First Instance.   |
| D70/00                                | -                                    | Judgement issued by Court of First Instance on 30 November 2001. Taxpayers' appeal dismissed.                              |
| D74/00                                | 15 BORD 670                          | Taxpayer withdrew application for case stated.   |
| D80/00                                | 15 BORD 715                          | Taxpayer applied for case stated to Court of First Instance.   |
| D122/00                               | -                                    | Taxpayer withdrew application for case stated.   |
| D144/00                               | 16 BORD 76                           | Judgement issued by Court of First Instance. Taxpayer's appeal dismissed, but Taxpayer filed an appeal to Court of Appeal. |
| D1/01                                 | -                                    | 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>   |
|---------------------------------------|--------------------------------------|---|
| D28/01                                | -                                    | Taxpayer applied for case stated to Court of First Instance. Taxpayer's application refused by the Board of Review. |
| D33/01                                | -                                    | Taxpayer applied for case stated to Court of First Instance.  |
| D38/01                                | -                                    | Taxpayer applied for case stated to Court of First Instance.  |
| D41/01                                | -                                    | Taxpayer withdrew application for case stated.  |
| D42/01                                | -                                    | Taxpayer applied for case stated to Court of First Instance.  |
| D46/01                                | -                                    | Taxpayer applied for case stated to Court of First Instance.  |
| D49/01                                | -                                    | Case stated issued by the Board of Review but not yet transmitted to Court by Taxpayer.                             |
| D91/01                                | -                                    | 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.

**TABLE OF APPEALS TO  
COURT OF APPEAL/COURT OF FINAL APPEAL  
(POSITION AS AT 30.11.2001)**

| <b>Appellant</b> | <b>Court decision<br/>last reported at</b> | <b>Present Status</b>                             |
|------------------|--|---|
| SIT Kwok-keung   | -  | Appellant 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.