

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 30.11.2005)**

Decision Number/ Appellant	Decision reported at	Present Status
D13/03	18 BORD 365	Both Commissioner and Taxpayer filed an appeal to Court of First Instance.
D47/03	18 BORD 562	Taxpayer withdrew the appeal to Court of First Instance.
D55/03	18 BORD 591	Taxpayer filed an appeal to Court of First Instance.
D56/03	18 BORD 617	Taxpayer filed an appeal to Court of First Instance.
D57/03	18 BORD 620	Taxpayer filed an appeal to Court of First Instance.
D58/03	18 BORD 623	Taxpayer filed an appeal to Court of First Instance.
D79/03	20 BORD 223	Commissioner applied for judicial review in respect of Board's refusal to state a case.
D53/04	19 BORD 441	Taxpayer filed an appeal to Court of First Instance.
D60/04	19 BORD 495	Written judgement issued by Court of First Instance. Taxpayer's appeal dismissed.
D61/04	19 BORD 557	Taxpayers filed an appeal to Court of First Instance.
D66/04	-	Taxpayer filed an appeal to Court of First Instance.

Decision Number/ Appellant	Decision reported at	Present Status
D79/04	19 BORD 606	Taxpayer applied for judicial review in respect of Board's refusal to state a case.
D87/04	19 BORD 634	Both Commissioner and Taxpayer filed an appeal to Court of First Instance.
D94/04	20 BORD 47	Taxpayer abandoned appeal to Court of First Instance.
D97/04	20 BORD 128	Taxpayer filed an appeal to Court of First Instance.
D98/04	20 BORD 171	Taxpayer filed an appeal to Court of First Instance.
D3/05	20 BORD 240	Taxpayer applied for case stated to Court of First Instance.
D17/05	20 BORD 315	Taxpayer applied for case stated to Court of First Instance.
D19/05	20 BORD 332	Commissioner filed an appeal to Court of First Instance.
D18/05	20 BORD 323	Taxpayer filed an appeal to Court of First Instance.
D13/05	20 BORD 298	Taxpayer's application for case stated rejected by the Board.
D29/05	-	Taxpayer's application for case stated rejected by the Board.
D34/05	-	Commissioner applied for case stated to Court of First Instance.
D51/05	-	Commissioner applied for case stated to Court of First Instance.
D57/05	-	Commissioner applied for case stated to

Court of First Instance.

Decision Number/ Appellant	Decision reported at	Present Status
D55/05	-	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 30.11.2005)**

Appellant	Court decision last reported at	Present Status
Lam Soon Trademark Ltd	19 BORD 194	Written judgement issued by Court of Appeal. Taxpayer's appeal dismissed.
D72/03 *	-	Taxpayer appealed directly to Court of Appeal.
Chow Kwong Fai, Edward	19 BORD 546	Written judgement issued by Court of Appeal. Taxpayer's appeal dismissed.
Zeta Estates Ltd	20 BORD 185	Taxpayer filed an appeal to Court of Appeal.
Macquarie Securities Ltd [formerly known as ING Baring Securities (HK) Ltd]	20 BORD 200	Commissioner filed an appeal to Court of Appeal.
D109/03 **	-	Written judgement issued by Court of First Instance. Commissioner's appeal allowed. Taxpayer filed an appeal to Court of Appeal.

* Board decision reported at 18 BORD 711

** Board decision reported at 19 BORD 14

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.