

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE  
(POSITION AS AT 28.2.2006)**

<b>Decision Number/ Appellant</b>	<b>Decision last reported at</b>	<b>Present Status</b>
D13/03	18 BORD 365	Both Commissioner and Taxpayer filed an 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 was successful in her application for judicial review in respect of Board's refusal to state a case. The Taxpayer has filed an appeal against the judgement.
D53/04	19 BORD 441	Judgement issued by Court of First Instance. Taxpayer's appeal allowed.
D61/04	19 BORD 557	Taxpayers filed an appeal to Court of First Instance.
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.
D3/05	20 BORD 240	Taxpayer applied for case stated to Court of First Instance.



<b>Decision Number/ Appellant</b>	<b>Decision last reported at</b>	<b>Present Status</b>
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.
D34/05	20 BORD 531	Commissioner filed an appeal to Court of First Instance.
D51/05	20 BORD 664	Commissioner withdrew application for case stated to Court of First Instance.
D55/05	-	Appeal discontinued by Taxpayer.
D57/05	-	Commissioner filed an appeal to Court of First Instance.
D60/05	-	Taxpayer applied for case stated to Court of First Instance.
D61/05	-	Taxpayer applied for case stated to Court of First Instance.
D68/05	-	Commissioner applied for case stated to Court of First Instance.
D69/05	-	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 28.2.2006)**

<b>Appellant</b>	<b>Court decision last reported at</b>	<b>Present Status</b>
D72/03 *	-	Taxpayer appealed directly to Court of Appeal.
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.
Tai Hing Cotton Mill (Dev) Ltd	20 BORD 428	Taxpayer filed an appeal to Court of Appeal.
D97/04 **	-	Taxpayer appealed directly to Court of Appeal.
D98/04 ***	-	Taxpayer appealed directly to Court of Appeal.
D66/04	-	Taxpayer filed an appeal to Court of Appeal.
Lam Soon Trademark Ltd	19 BORD 194	Taxpayer filed an appeal to Court of Final Appeal.

\* Board decision reported at 18 BORD 711

\*\* Board decision reported at 20 BORD 128

\*\*\* Board decision reported at 20 BORD 171

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