

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 31.5.2006)**

Decision Number/ Appellant	Decision last reported at	Present Status
D13/03	18 BORD 365	Both Commissioner and Taxpayer filed an appeal to Court of First Instance. Judgment in relation to the Commissioner's appeal allowed. Taxpayer has filed an appeal against this judgment.
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.
D61/04	19 BORD 557	Judgment issued by Court of First Instance Taxpayers' appeal dismissed.
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.

Decision Number/ Appellant	Decision last reported at	Present Status
D17/05	20 BORD 315	Taxpayer withdrew application for case stated to Court of First Instance.
D18/05	20 BORD 323	Judgment issued by Court of First Instance Taxpayer's appeal dismissed.
D19/05	20 BORD 332	Judgment issued by Court of First Instance. Commissioner's appeal allowed.
D34/05	20 BORD 531	Judgment issued by Court of First Instance Commissioner's appeal allowed.
D57/05	20 BORD 775	Commissioner filed an appeal to Court of First Instance.
D60/05	20 BORD 828	Taxpayer applied for case stated to Court of First Instance.
D61/05	-	Taxpayer applied for case stated to Court of First Instance.
D68/05	20 BORD 933	Commissioner applied for case stated to Court of First Instance.
D69/05	20 BORD 947	Taxpayer applied for case stated to Court of First Instance.
D73/05	-	Taxpayer applied for case stated to Court of First Instance.
D3/06	-	Taxpayer applied for case stated to Court of First Instance.
D6/06	-	Taxpayer applied for case stated to Court of First Instance.
D10/06	-	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 31.5.2006)**

Appellant	Court decision last reported at	Present Status
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D72/03 *	-	Judgment issued by Court of Appeal. Taxpayer's appeal dismissed. Taxpayer filed an appeal to Court of Final Appeal.
Zeta Estates Ltd	20 BORD 185	Judgment issued by Court of Appeal. Taxpayer's appeal dismissed. Taxpayer filed an appeal to Court of Final 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.
Real Estate Investments (NT) Ltd	-	Taxpayer filed an appeal to Court of Appeal.
Yau Wah Yau	20 BORD 754	Judgment issued by Court of Appeal. Commissioner's appeal allowed, and the case is to be heard <i>de novo</i> by a differently constituted Board as directed by the 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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