

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 31.8.2006)**

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 had been issued and Commissioner's appeal was allowed. Taxpayer has filed an appeal to Court of Appeal against this judgment. Taxpayer's appeal to Court of First Instance has yet to be heard.
D55/03	18 BORD 591	Judgment issued by Court of First Instance. Taxpayer's appeal dismissed.
D56/03	18 BORD 617	Judgment issued by Court of First Instance. Taxpayer's appeal dismissed.
D57/03	18 BORD 620	Judgment issued by Court of First Instance. Taxpayer's appeal dismissed.
D58/03	18 BORD 623	Judgment issued by Court of First Instance. Taxpayer's appeal dismissed.
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 judgment.
D79/04	19 BORD 606	Judgment issued by Court of First Instance. Taxpayer's application for judicial review dismissed.
D87/04	19 BORD 634	Court of First Instance remitted the case back to the Board for reconsidering apportionment. Commissioner has filed an appeal to Court of Appeal against the

judgment.

Decision Number/ Appellant	Decision last reported at	Present Status
D3/05	20 BORD 240	Taxpayer applied for case stated to Court of First Instance.
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's application for case stated refused by the Board of Review.
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	21 BORD 25	Taxpayer's application for case stated refused by the Board of Review.
D3/06	21 BORD 118	Taxpayer applied for case stated to Court of First Instance.
D6/06	21 BORD 165	Taxpayer applied for case stated to Court of First Instance.
D10/06	21 BORD 177	Taxpayer withdrew application for case stated to Court of First Instance.
D12/06	21 BORD 233	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 31.8.2006)**

Appellant	Court decision last reported at	Present Status
Lam Soon Trademark Ltd	19 BORD 194	Judgment issued by Court of Appeal. Taxpayer's appeal dismissed. Final appeal
Macquarie Securities Ltd [formerly known as ING Baring Securities (HK) Ltd]	20 BORD 200	Judgment issued by Court of Appeal. Commissioner's appeal allowed. Taxpayer filed an appeal to Court of Final 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.
Common Empire Ltd	20 BORD 699	Taxpayer filed an appeal to Court of Appeal.
Real Estate Investments (NT) Ltd	20 BORD 741	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 it was directed that the case is to be heard <i>de novo</i> by a differently constituted Board. Commissioner has made an application to the Court with a view to having the order varied.
Zeta Estates Ltd	20 BORD 983	Taxpayer filed an appeal to Court of Final Appeal.

Appellant	Court decision last reported at	Present Status
Kim Eng Securities (HK) Ltd	20 BORD 1011	Taxpayer filed an appeal to Court of Final Appeal.

* Board decision reported at 20 BORD 128

** Board decision reported at 20 BORD 171

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