

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 28.2.2007)**

Decision Number/ Appellant	Decision last reported at	Present Status
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.
D3/05	20 BORD 240	Taxpayer applied for case stated to Court of First Instance.
D57/05	20 BORD 775	Commissioner filed an appeal to Court of First Instance. By judgment issued in December 2006 the Commissioner's appeal was allowed. The Taxpayer has filed an appeal to Court of Appeal.
D60/05	20 BORD 828	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's application for case stated refused by the Board of Review. Taxpayer has filed an application for judicial review against the Board's refusal.
D3/06	21 BORD 118	Judgment issued by CFI on 8 February 2007. Taxpayer's appeal was dismissed.
D6/06 D6/06(A)	21 BORD 165	Taxpayer applied for case stated to Court of First Instance in respect of D6/06. Board Decision D6/06(A) issued in January 2007 to rule on how the relevant assessment should be revised.

Decision Number/ Appellant	Decision last reported at	Present Status
D12/06	21 BORD 233	Taxpayer's application for case stated refused by the Board.
D43/06	–	The Commissioner applied for case stated to Court of First Instance.
D45/06	–	Taxpayers 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 28.2.2007)**

Appellant	Court decision last reported at	Present Status
Tai Hing Cotton Mill (Dev) Ltd	20 BORD 428	Judgment issued by Court of Appeal in December 2006. The Taxpayer's appeal was allowed. The Commissioner has lodged an appeal to Court of Final Appeal.
D97/04*	–	Taxpayer appealed direct to Court of Appeal. By judgment issued on 13 February 2007, the Court of Appeal referred the case back to the Board.
D98/04**	–	Taxpayer appealed direct to Court of Appeal. By judgment issued on 13 February 2007, the Court of Appeal referred the case back to the Board.
Common Empire Ltd	20 BORD 699	Taxpayer filed an appeal to Court of Appeal. By a written judgment issued in December 2006, the Taxpayer's appeal was dismissed.
Real Estate Investments (NT) Ltd	20 BORD 741 21 BORD 657	Court of Appeal dismissed Taxpayer's appeal. The Taxpayer has lodged an appeal to Court of Final Appeal.
Yau Wah Yau	20 BORD 754 21 BORD 259	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 was successful in her application to have the order varied. By a judgment issued in December 2006, the Court of Appeal varied its previous direction and simply allowed the Commissioner's appeal.

Appellant	Court decision last reported at	Present Status
Lee Yee Shing Jacky and Yeung Yuk Ching	20 BORD 1024	Judgment issued by Court of Appeal. Taxpayer's appeal dismissed.
Sawhney, Subhash Chander	20 BORD 1033	Taxpayer filed an appeal to Court of Appeal.
China Map Ltd China Name Ltd Chance Investment Ltd Comebright Dev Ltd	21 BORD 324	Taxpayers filed appeals to Court of Appeal.
Zeta Estates Ltd	20 BORD 983	Taxpayer filed an appeal to Court of Final Appeal.
Kim Eng Securities (HK) Ltd	20 BORD 1011	Taxpayer filed an appeal to Court of Final Appeal.
Macquarie Securities Ltd [formerly known as ING Baring Securities (HK) Ltd]	21 BORD 281	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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