

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE  
(POSITION AS AT 31.8.2007)**

<b>Decision Number/ Appellant</b>	<b>Decision last reported at</b>	<b>Present Status</b>
D79/03	20 BORD 223	Commissioner was successful in her application for judicial review against the Board's refusal to state a case. The Taxpayer appealed to CA against the judgment. By a judgment issued on 27 April 2007, the Taxpayer's appeal was dismissed.
D60/05	20 BORD 828	Taxpayer filed an appeal to Court of First Instance.
D68/05	20 BORD 933	Commissioner filed an appeal to Court of First Instance.
D69/05	20 BORD 947	Taxpayer's application for case stated refused by the Board of Review. Taxpayer's application for judicial review the Board's refusal was dismissed by CFI on 17 July 2007
D43/06	21 BORD 801	Both the Commissioner and the Taxpayer filed an appeal to Court of First Instance.
D83/06	–	Taxpayer filed an appeal to Court of First Instance.
D01/07	–	Taxpayer applied for case stated to Court of First Instance.
D05/07	–	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 31.8.2007)**

<b>Appellant</b>	<b>Court decision last reported at</b>	<b>Present Status</b>
Tai Hing Cotton Mill (Dev) Ltd	20 BORD 428 21 BORD 911	Judgment issued by Court of Appeal in December 2006. The Taxpayer's appeal was allowed. The Commissioner's appeal to CFA scheduled to be heard in November 2007.
D97/04*	21 BORD 972	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. The Commissioner's appeal to CFA scheduled to be heard in November 2007.
D98/04**	21 BORD 972	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. The Commissioner's appeal to CFA scheduled to be heard in November 2007.
Real Estate Investments (NT) Ltd	20 BORD 741 21 BORD 657	Court of Appeal dismissed Taxpayer's appeal. The Taxpayer's appeal to CFA scheduled to be heard in January 2008.
Lee Yee Shing Jacky and Yeung Yuk Ching	20 BORD 1024	Court of Appeal dismissed Taxpayers' appeal. The Taxpayers' appeal to CFA scheduled to be heard in January 2008.
Sawhney, Subhash Chander	20 BORD 1033	Taxpayer filed an appeal to Court of Appeal.

<b>Appellant</b>	<b>Court decision last reported at</b>	<b>Present Status</b>
China Map Ltd China Name Ltd Chance Investment Ltd Comebright Dev Ltd	21 BORD 324	Judgment issued by Court of Appeal in July 2007. The Taxpayers' appeal was dismissed.
Zeta Estates Ltd	20 BORD 983 21 BORD 1291	By judgment issued on 29 March 2007, Taxpayer's appeal to Court of Final Appeal was allowed.
Kim Eng Securities (HK) Ltd	20 BORD 1011 21 BORD 1304	By judgment issued on 29 March 2007, Taxpayer's appeal to Court of Final Appeal was dismissed.
Macquarie Securities Ltd [formerly known as ING Baring Securities (HK) Ltd]	21 BORD 281	Taxpayer's appeal to CFA heard in May 2007. Judgment not yet issued.
Franco Tong Sui Lun	21 BORD 947	Commissioner's appeal was allowed by CFI. Date of hearing of Taxpayer's appeal to CA has not yet been fixed.

\* Board decision reported at 20 BORD 128

\*\* Board decision reported at 20 BORD 171

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