

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 28.2.2015)**

Decision Number/ Appellant	Decision last reported at	Present Status
D 13/07	22 IRBRD 365	Stated case in respect of Taxpayer's appeal has been transmitted to the 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 28.2.2015)**

Appellant	Court decision last reported at	Present Status
COURT OF APPEAL		
Church Body of the Hong Kong Sheng Kung Hui [HCIA 2/2009]	24 IRBRD 815 (CFI Judgment)	By a judgment dated 11 September 2014, the Court of Appeal allowed the Taxpayer's appeal and remitted the case back to the Board for it to consider the date of change of intention. On 9 October 2014, the Commissioner applied to the Court of Appeal for leave to appeal to the Court of Final Appeal. By a decision dated 18 February 2015, the Court of Appeal refused the Commissioner's application for leave to appeal.
Hong Kong Sheng Kung Hui Foundation [HCIA 3/2009]	24 IRBRD 815 (CFI Judgment)	By a judgment dated 11 September 2014, the Court of Appeal allowed the Taxpayer's appeal and remitted the case back to the Board for it to consider the date of change of intention. On 9 October 2014, the Commissioner applied to the Court of appeal for leave to appeal to the Court of Final Appeal. By a decision dated 18 February 2015, the Court of Appeal refused the Commissioner's application for leave to appeal.

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.