

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 30.11.2017)**

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.
D 11/16	31 IRBRD 514	By a judgment dated 3 November 2017, the Court of First Instance dismissed the Commissioner's 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.

**TABLE OF APPEALS TO
COURT OF APPEAL/COURT OF FINAL APPEAL
(POSITION AS AT 30.11.2017)**

Appellant	Court decision last reported at	Present Status
COURT OF APPEAL		
D 7/15	–	By a judgment dated 24 March 2016, the Taxpayer’s appeal was dismissed by the Court of First Instance. The Taxpayer’s appeal to the Court of Appeal against the judgment was heard on 16 May 2017.
Perfekta Enterprises Limited [CACV 115/2017]	31 IRBRD 595	On 27 April 2017, the Court of First Instance allowed the CIR’s appeal and dismissed the Taxpayer’s appeal. The Taxpayer has filed an appeal to the Court of Appeal. The appeal will be heard on 11 April 2018.
D 13/16	–	The Taxpayer has applied to the Court of Appeal for leave to apply for judicial review against the Board’s refusal to grant an extension of time to file the notice of appeal.
D 21/15	–	By a judgment dated 10 October 2017, the Taxpayer’s application for judicial review against the Board’s refusal to state a case was dismissed by the Court of First Instance. The Taxpayer has filed an appeal to the Court of Appeal against the judgment.

Appellant	Court decision last reported at	Present Status
COURT OF APPEAL D 1/16	–	By a judgment dated 10 October 2017, the Taxpayer’s application for judicial review against the Board’s refusal to state a case was dismissed by the Court of First Instance. The Taxpayer has filed an appeal to the Court of Appeal against the judgment.

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.