

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 30.11.2018)**

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 32/16	33 IRBRD 1	By a judgment dated 23 November 2018, the Court of First Instance allowed the Taxpayers' appeal.
D 33/16	33 IRBRD 73	By a judgment dated 23 November 2018, the Court of First Instance allowed the Taxpayers' appeal.
D 34/16	32 IRBRD 389	By a decision dated 27 February 2018, the Court of First Instance ordered the Taxpayer to file and serve on the Commissioner a fresh statement setting out the grounds of the appeal and the reasons why leave to appeal should be granted. The Commissioner did not object to the fresh statement. The appeal will be heard on 10 September 2019.

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 30.11.2018)**

Appellant	Court decision last reported at	Present Status
COURT OF APPEAL		
Poon Cho-ming, John [CACV 94/2016]	32 IRBRD 521	By a judgment dated 24 March 2016, the Taxpayer's appeal was dismissed by the Court of First Instance. On 1 June 2018, the Court of Appeal allowed the Taxpayer's appeal. The Commissioner has applied to the Court of Appeal for leave to appeal.
Perfekta Enterprises Limited [CACV 115/2017]	31 IRBRD 595 32 IRBRD 544	By a decision dated 21 August 2018, the Court of Appeal dismissed the Commissioner's and the Taxpayer's application to the Court of Appeal for leave to appeal. Both parties applied to the Court of Final Appeal for leave to appeal against the Court of Appeal's judgment. The applications were heard on 13 November 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.

Appellant	Court decision last reported at	Present Status
COURT OF APPEAL		
KWP Quarry Company Limited [CACV 256/2017]	32 IRBRD 227	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. The appeal will be heard on 11 April 2019.

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.