

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 31.8.2019)**

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 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.
D 10/17	33 IRBRD 204	The Taxpayer had applied leave to appeal. The Commissioner filed an application to strike out the Taxpayer's writ of summon.

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 31.8.2019)**

Appellant	Court decision last reported at	Present Status
COURT OF APPEAL		
Excelter Investment Limited [CACV 41/2017]	–	On 30 July 2019, the Court of Appeal orally dismissed the Taxpayer’s appeal against the Court of First Instance’s dismissal of the judicial review application in respect of the Board’s refusal to grant an extension of time to file the notice of appeal.
KWP Quarry Company Limited [CACV 256/2017]	32 IRBRD 227	On 11 April 2019, the Court of Appeal orally dismissed the Taxpayer’s appeal against the Court of First Instance’s dismissal of the judicial review application in respect of the Board’s refusal to state a case. The Taxpayer filed a notice of intended application for leave to appeal to the Court of Final Appeal on 30 April 2019. Leave was granted to the Taxpayer to amend its notice of motion within 28 days after handing down of the reasons for Court of Appeal’s decision.
Koo Ming-kown Murakami Tadao [CACV 602/2018]	33 IRBRD 367	By a judgment dated 23 November 2018, the Court of First Instance allowed the Taxpayers’ appeal. The Commissioner has lodged an appeal to the Court of Appeal. The appeal will be heard on 11 October 2019.

Appellant	Court decision last reported at	Present Status
COURT OF APPEAL		
Poon Cho-ming, John [FACV 1/2019]	32 IRBRD 521	By a judgment dated 11 March 2019, the Court of Appeal allowed the Commissioner's application for leave to appeal to the Court of Final Appeal to appeal the Court of Appeal's judgment. The appeal will be heard on 17 October 2019.

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