

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE  
(POSITION AS AT 29.2.2020)**

| <b>Decision Number/<br/>Appellant</b> | <b>Decision last<br/>reported at</b> | <b>Present Status</b>  |
|---------------------------------------|--------------------------------------|--|
| 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                         | The case was heard on 11 December 2019. Judgment reserved.                                       |

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 29.2.2020)**

| <b>Appellant</b>                                   | <b>Court decision<br/>last reported at</b> | <b>Present Status</b>  |
|--|--|--|
| <b>COURT OF APPEAL</b>                             |  |  |
| Excelter Investment<br>Limited<br>[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<br>Company Limited<br>[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<br>Murakami Tadao<br>[CACV 602/2018] | 33 IRBRD 367                               | The Commissioner’s appeal against the judgment of the Court of First Instance was heard before the Court of Appeal on 11 October 2019. The Court of Appeal dismissed the appeal orally. On 8 November 2019, the Commissioner filed a notice of appeal to Court of Final 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.