

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE  
(POSITION AS AT 31.5.2021)**

| <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                         | By a decision dated 28 July 2020, the Court of First Instance dismissed the Taxpayer's appeal. On 21 September 2020, the Taxpayer filed a notice of appeal to the Court of Appeal.   |
| D 11/19                               | –                                    | By a decision dated 11 March 2020, the Court of First Instance allowed the Taxpayer's appeal on one of the grounds. On 15 April 2020, the Commissioner filed a notice of appeal to the Court of Appeal.<br><br>On 11 March 2020, the Court of Appeal granted leave to appeal by the Taxpayer on another ground of appeal. The case will be dealt with by the Court of First Instance by written submissions. |
| D 2/19                                | 35 IRBRD 22                          | Leave to appeal was granted by the Court of Appeal on 24 August 2020. The hearing was held at the Court of First Instance on 11 March 2021.  |

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 31.5.2021)**

| <b>Appellant</b>                                   | <b>Court decision<br/>last reported at</b> | <b>Present Status</b>  |
|--|--|--|
| <b>COURT OF APPEAL</b>                             |  |  |
| Excelter Investment 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 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 the 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 the 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.