

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 31.8.2021)**

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 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	35 IRBRD 416	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. On 29 June 2021, the Court of First Instance allowed the Taxpayer's appeal on another ground of appeal. On 27 July 2021, the Commissioner filed a notice of appeal to the Court of Appeal.
D 2/20	–	On 11 May 2021, the Commissioner filed a notice of appeal to the Court of Appeal.
D 2/19	35 IRBRD 22	By a decision dated 24 August 2021, the Court of First Instance allowed the Taxpayer's appeal.
D 4/20	–	On 25 May 2021, the Commissioner filed a notice of appeal to the Court of 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 31.8.2021)**

Appellant	Court decision last reported at	Present Status
COURT 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 the Court of Appeal's decision.
Koo Ming-kown Murakami Tadao [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. The Court of Appeal issued the written reasons for judgment on 20 July 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.