

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 30.11.2006)**

Decision Number/ Appellant	Decision last reported at	Present Status
D13/03	18 BORD 365	<p>Both Commissioner and Taxpayer filed an appeal to Court of First Instance. Judgment in relation to the Commissioner's appeal had been issued and Commissioner's appeal was allowed. Taxpayer's appeal to Court of Appeal against this judgment was heard on 28 November 2006. Written judgment not yet issued by Court of Appeal.</p> <p>Judgment in respect of Taxpayer's cross appeal had been issued by Court of First Instance, and Taxpayer's cross appeal was dismissed.</p>
D79/03	20 BORD 223	<p>Commissioner was successful in her application for judicial review in respect of Board's refusal to state a case. The Taxpayer has filed an appeal against the judgment.</p>
D87/04	19 BORD 634	<p>Court of First Instance remitted the case back to the Board for reconsidering apportionment. Commissioner has filed an appeal to Court of Appeal against the judgment. Judgment issued by Court of Appeal. Commissioner's appeal dismissed.</p>
D3/05	20 BORD 240	<p>Taxpayer applied for case stated to Court of First Instance.</p>
D57/05	20 BORD 775	<p>Commissioner filed an appeal to Court of First Instance.</p>

Decision Number/ Appellant	Decision last reported at	Present Status
D60/05	20 BORD 828	Taxpayer applied for case stated to Court of First Instance.
D68/05	20 BORD 933	Commissioner applied for case stated to Court of First Instance.
D69/05	20 BORD 947	Taxpayer's application for case stated refused by the Board of Review. Taxpayer has filed an application for judicial review against the Board's refusal.
D3/06	21 BORD 118	Taxpayer filed an appeal to Court of First Instance.
D6/06	21 BORD 165	Taxpayer applied for case stated to Court of First Instance.
D12/06	21 BORD 233	Taxpayer applied for case stated to Court of First Instance.
D43/06	-	Taxpayer applied for case stated to Court of First Instance.
D45/06	-	Taxpayers applied for case stated to Court of First Instance.

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 30.11.2006)**

Appellant	Court decision last reported at	Present Status
Tai Hing Cotton Mill (Dev) Ltd	20 BORD 428	Taxpayer filed an appeal to Court of Appeal. Judgment not yet issued.
D97/04 *	-	Taxpayer appealed directly to Court of Appeal. Judgment not yet issued.
D98/04 **	-	Taxpayer appealed directly to Court of Appeal. Judgment not yet issued.
Common Empire Ltd	20 BORD 699	Taxpayer filed an appeal to Court of Appeal. Written judgment not yet issued.
Real Estate Investments (NT) Ltd	20 BORD 741	Judgment issued by Court of Appeal. Taxpayer's appeal dismissed.
Yau Wah Yau	20 BORD 754 21 BORD 259	Judgment issued by Court of Appeal. Commissioner's appeal allowed, and it was directed that the case is to be heard <i>de novo</i> by a differently constituted Board. Commissioner has made an application to the Court with a view to having the order varied.
Lee Yee Shing Jacky and Yeung Yuk Ching	20 BORD 1024	Taxpayers filed an appeal to Court of Appeal.
Sawhney, Subhash Chander	20 BORD 1033	Taxpayer filed an appeal to Court of Appeal.

Appellant	Court decision last reported at	Present Status
Elliot, Stewart William George	21 BORD 305	Commissioner's appeal to Court of Appeal dismissed, and Taxpayer's cross appeal to Court of Appeal allowed.
China Map Ltd China Name Ltd Chance Investment Ltd Comebright Dev Ltd	21 BORD 324	Taxpayers filed appeals to Court of Appeal.
Zeta Estates Ltd	20 BORD 983	Taxpayer filed an appeal to Court of Final Appeal.
Kim Eng Securities (HK) Ltd	20 BORD 1011	Taxpayer filed an appeal to Court of Final Appeal.
Macquarie Securities Ltd [formerly known as ING Baring Securities (HK) Ltd]	21 BORD 281	Taxpayer filed an appeal to Court of Final Appeal.

* Board decision reported at 20 BORD 128

** Board decision reported at 20 BORD 171

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