

Table of Court and Board of Review Cases

References are to Division and paragraph numbers

All Hong Kong and overseas cases relating to the taxation of income are listed alphabetically under the name of the taxpayer, except for UK cases where the Inspector of Taxes is named personally as the appellant

AB Estates Ltd, CIT (Malaysia) v (1966) (1950–1985) MSTC 95.....	II [18634]
ABD Pte Ltd v Comptroller of Income Tax (Singapore) [2010] SGHC 107.....	II [12829]
ACT Construction v Customs and Excise Comrs [1980] STC 716	II [8960]
AGC (Investments) Ltd, FCT v (1992) 23 ATR 287	II [5628]
AM & S Europa Ltd v Commission of the European Communities [1983] 1 QB 878	II [17327]
ANZ Bank, FCT v (1994) 29 ATR 11	II [20704]
A Solicitor v Law Society of Hong Kong [2006] 9 HKCFAR 175; [2006] 2 HKLRD 116, FACV 23/2005 (March 2006).....	II [17327.1]
A Solicitor v Law Society of Hong Kong [2008] 2 HKLRD 576	I [78.2]
Aberdeen Restaurant Enterprises Ltd, CIR v (1988) 2 HKTC 330.....	II [13952], [14583]
Abbott v Philbin [1961] AC 352; (1961) 39 TC 82	II [3426], [3740]
Abdalla v Viewdaze Pty Ltd PR927971 (14 May 2003).....	II [2658.1]
Abenheim, Re (1913) 109 LT 219	II [5718.14]
Able (UK) Holdings Ltd v Skelton [2006] STC 1902.....	II [21154.1]
Able (UK) Ltd v Revenue and Customs Commissioners [2007] STC 1738; [2006] EWHC 3046	II [5854]
Adam, JRC v (1928) 14 TC 34.....	II [8779]
Adam Steamship Co v Matheson (1921) 12 TC 399.....	II [18406]
Advance Ruling Case No 9	II [11748]
Advance Ruling Case No 11	II [6661]
Advance Ruling Case No 14	II [6753], [10758.1]
Advance Ruling Case No 16	II [6753.1]
Advance Ruling Case No 17	II [10173]
Advance Ruling Case No 18.....	II [10173]
Advance Ruling Case No 20	II [10173]
Advance Ruling Case No 22	II [3426]
Advance Ruling Case No 26	II [6259]
Advance Ruling Case No 27	II [10758], [10758.1]
Advance Ruling Case No 28	II [5791.1]
Advance Ruling Case No 30	II [6168]
Advance Ruling Case No 31	II [12109]
Advance Ruling Case No 34	II [6393]
Advance Ruling Case No 35	II [6800]
Advance Ruling Case No 37	II [6393]
Advance Ruling Case No 38	II [10173]
Advance Ruling Case No 43	II [6393]
Advance Ruling Case No 44	II [10758.1]
Advance Ruling Case No 45	II [5810.7.2], [6168]
AG (NT) v Maurice (1986) 161 CLR 475.....	II [17329]
AG for Ontario v Perry [1934] AC 477	I [78.1]
AG v Ashton [1904] 2 Ch 621.....	II [9049]

Table of Court and Board of Review Cases

- AG v Chino Industries Ltd (in voluntary liquidation) [1997] HKLRD 833 II [19622.1], [21964], [21965]
- AG v Goddard (1929) 98 LJKB 743 II [3380]
- AG v Leung Chi-kin [1974] HKLR 269 II [21109]
- AG v Reading [1951] AC 507 II [3380]
- Ahmedabad New Cotton Mills Ltd v Bombay Commissioners of Income Tax (1929) 46 TLR 68; 8 ATC 575 III [1]
- Ahn Sang Gyun v CIR HCIA 4/2008 (25 February 2008) II [2571.01], [21063], [21106.1], [21106.2], [21154.3]
- Aikman v White [1986] STC 1 II [17150]
- Akai Holdings Ltd (in liq) v Ernst & Young [2009] 2 HKC 245 II [17328.1]
- Aken, IRC v [1988] STC 69 II [1531]
- AL et al v The Commissioner of Income Tax 2 EATC 148 III [4]
- Al Fayed and others v Advocate General for Scotland [2004] STC 1703 I [77.1], [86.3]
- Alexander Von Glehn & Co Ltd, IRC v [1920] 2 KB 553 II [1531]
- Alfred Crompton Amusement Machines Ltd v Customs and Excise Comrs (No 2) [1972] 2 QB 102 II [17328]
- All Best Wishes Ltd, CIR v (1992) 3 HKTC 750 II [5224], [5537]
- Allen, R v [2001] STC 1537 II [18947]
- Allen, ex p Tse Chu-fai, R v [1992] 2 HKLR 453 II [17285]
- Allen Allen & Helmsley v DFCT 89 ATC 4294; 88 ATC 4734 II [17328]
- Allen v Farquharson Brothers & Co (1932) 17 TC 59 II [8597]
- Allied Mills Industries Pty Ltd, FCT v (1989) 20 ATR 457 II [5854]
- Allsene Pty Ltd, FCT v (1989) 20 ATR 1688 II [18632]
- Amalgamated Zinc (De Bavay's) Ltd, FCT v (1935) 54 CLR 295 II [8419], [8506], [8507]
- American Foreign Insurance Association v Davies (1950) 32 TC 1 II [1531]
- American Leaf Blending Co Sdn Bhd v Director General of Inland Revenue (Malaysia) [1979] AC 676 [1978] 3 WLR 985 II [5312], [5718.1], [5718.18], [5718.19], [5718.20]
- Anchor International Ltd, IRC v [2005] STC 411 II [14539]
- Anderson, IRC v (1933) 18 TC 320 II [18406]
- Anderson v Bank of British Columbia (1876) 2 Ch D 644 II [17328]
- Anderson v Sutherland [1941] SC 203; [1941] SLT 235 II [2791]
- Angliss (W) & Co Pty Ltd, FCT v (1931) 46 CLR 417 II [6121]
- Anisminic Ltd v Foreign Compensation Commission [1969] 2 AC 147 ... II [21964]
- Ansell v Brown [2001] STC 1166 II [4505]
- Antis, FCT v (2010) 272 ALR 1, [2010] HCA 40 III [8420], [8461], [9565.01]
- Apollonia Liu, ex p Lau San-ching, R v (1995) 5 HKPLR 23 II [13502], [16294]
- Application for Admission by a Barrister, Re [1981] HKLR 574 II [10759], [13502], [16834], [18136]
- Appuhamy, IRC v [1963] AC 127 II [8419]
- Archer-Shee v Baker (1927) 15 TC 1 II [21196.2]
- Argosy Co Ltd, CIR (Guyana) v [1971] 1 WLR 514; [1971] ATC 49 II [18408], [18452]
- Armstrong v Estate Duty Commissioner (Hong Kong) [1937] 3 All ER 484 I [78.1]
- Arranmore Investment Co Ltd, IRC v (1973) 48 TC 623 II [21602]
- Arrowtown Assets Ltd, CSR v [2004] 1 HKLRD 77 I [77.2], [77.6], [82], II [10982.53], [18722.3], [18725]
- Arthur Murray (NSW) Pty Ltd, FCT v (1965) 114 CLR 314 II [5806]
- Asia Master Ltd v CIR (2006) 7 HKTC 25, HCAL 114/2005 (November 2006) II [10801], [18639], [20341]
- Asia Securities International Ltd, CIR v (1991) 3 HKTC 433; (1991) 1 HKRC §90-052 II [8913], [20974], [21154]

Table of Court and Board of Review Cases

- Asia Television Ltd, CIR v (1987) 2 HKTC 198 I [77], II [46], [91], [6843], [10847], [10848], [10891], [11026], III [17]
- Aspin v Estill [1987] STC 723 II [20658], [20660]
- Aspiration Land Investment Ltd, CIR v (No 2) (1990) 3 HKTC 395; (1990) 1 HKRC §90–051 II [20928], [20972], [20973], [20976], [21154]
- Assam Railways and Trading Co, IRC v [1935] AC 445 I [77]
- Associated London Properties Ltd v Henriksen (1944) 26 TC 46 II [54461]
- Associated Minerals Consolidated Ltd, FCT v (1994) 29 ATR 147 II [8146], [8148]
- Associated Portland Cement Manufacturers Ltd v Kerr [1946] 1 All ER 68 II [3289], [9049]
- Associated Provincial Picture Houses Ltd v Wednesbury Corporation [1948] 1 KB 223 II [20658]
- Astell and another v Revenue and Customs Commissioners [2009] EWCA Civ 1010, [2010] STC 137, CA I [77.3]
- Attwood v Anduff Car Wash Ltd [1997] STC 1167 II [14582]
- Au Ying-too (21 June 2007, unreported) II [22683]
- Au Yuk-shuet, CIR v (1966) 1 HKTC 489 II [18226], [21919], [21962]
- Auckland Gas Co Ltd [2000] STC 527, CIR (NZ) v II [8959.1]
- Auckland Harbour Board, CIR (NZ) v [2001] STC 130 II [18725]
- Aust-Key Co Ltd v CIR (2001) 5 HKTC 472; [2001] 2 HKLRD 275 II [20930], [20836]
- Australian Catholic Assurance Co Ltd, FCT v (1959) 100 CLR 502 II [5589]
- Australian Communist Party v The Commonwealth of Australia (1950–51) 83 CLR 1 I [26]
- Australian National Hotels Ltd, FCT v (1988) 19 ATR 1575 II [8148]
- Avco Financial Services Ltd, FCT v (1982) 13 ATR 63 II [8553]
- Avon Downs Pty Ltd, FCT v (1949) 79 CLR 343 II [18994]
- B v Auckland District Law Society [2002] 1 WLR 721 II [17327], [17329], [17372], [17327]
- BHP Billiton Petroleum (Bass Strait) Pty Ltd v FCT (2002) 51 ATR 520 II [5720]
- BHP Billiton Finance Ltd v FCT [2010] FCA 25 II [8914]
- BSC Footwear Ltd v Ridgway [1972] AC 544 II [5854]
- Baird v Williams [1999] STC 635 II [4503]
- Baker v Campbell (1983) 153 CLR 52 II [17328], [17596]
- Balabel v Air India [1988] 2 WLR 1036 II [17328]
- Bank of India, CIR v (1988) 2 HKTC 503 II [5943]
- Bank of India v Gobindram Naraindas Sadhwani [1988] 2 HKLR 262 ... II [2569.2]
- Bank of New South Wales v The Commonwealth (1948) 76 CLR 381 II [5180]
- Bank voor Handel en Scheepvaart NV v Administrator of Hungarian Property (1954) 35 TC 311 III [25]
- Banque Nationale de Paris (Hong Kong Branch), CIR v (1985) 2 HKTC 139 II [1040], [7156], [7201], [8285], [8326], [8644], [9050], [13999], [2313], [24169]
- Barclay, Curle & Co, IRC v (1969) 45 TC 221 II [13999], [14492], [14538]
- Barclays Bank Ltd v Naylor [1961] Ch 7; 39 TC 256 II [3019], [3200], [3513], [3875], III [16]
- Barclays Mercantile Business Finance Ltd v Mawson [2003] STC 66, [2004] UKHL 51 II [14493.1], [14493.2], [15933], [15934], [18725], [18722.3]
- Barnet London Borough Council, ex p Shah, R v [1983] 2 AC 309 II [13502], [16294]
- Barnes v FCT [2007] FCAFC 88 II [17328], [17374]
- Barnett v Brabyn [1996] STC 716 II [2659.1]

Table of Court and Board of Review Cases

Barr, Crombie & Co Ltd, IIRC v (1945) 26 TC 406.....	II [5854]
Barratt, FCT v (1992) 23 ATR 339.....	II [5806]
Barry v Cordy [1946] 2 All ER 396	II [1355], [5180]
Barry v Hughes [1972] STC 103	II [13683]
Bartica Investment Ltd, CIR v (1996) 4 HKTC 129; (1996) 1 HKRC §90–080	II [5718.19], [5718.20], [5718.21], [5718.22], [5718.29], [5245], [7070]
Batagol, FCT v (1963) 109 CLR 243.....	II [20342]
Bath & West Counties Property Trust v Thomas [1978] 1 All ER 305.....	II [5586], [5854], [8195]
Baylis v Gregory [1987] STC 297; affd [1988] STC 476	II [19130]
Beak v Robson [1943] AC 352	II [3244], [3289]
Beauchamp v FW Woolworth plc [1989] 3 WLR 1.....	II [8510], [8551], [8552], [9598]
Beautiland Co Ltd, CIR v (1991) 3 HKTC 520	II [5446], [5447], [5582.1]
Bell & Moir Corporation Pty Ltd, FCT v 99 ATC 4738	II [8148.2]
Bellinz Pty Ltd, FCT v (1998) 39 ATR 198	II [14717], [20341.1], [20658.1]
Ben-Odeco Ltd v Powlson [1978] STC 460.....	II [14492], [16068]
Bendit (Julius) Ltd, IIRC v (1945) 27 TC 44.....	II [5854]
Bennett v Cooper (1948) 76 CLR 570	II [12783]
Bennett v Marshall [1938] 1 KB 591.....	II [2613]
Bennett v Ogston (1930) 15 TC 374.....	II [7111]
Bennett v Rowse (1959) 38 TC 476.....	II [9994]
Benson v Yard Arm Club [1979] STC 266.....	II [14538]
Bentleys, Stokes & Lowless v Beeson (1952) 33 TC 491; [1952] 2 All ER 82	II [4459], [9049]
Bestway (Holdings) Ltd v Luff [1998] STC 357	II [13952.2], [13953]
Birmingham District Cattle By-Products Co Ltd, IIRC v (1919) 12 TC 92.....	II [9905]
Birkdale Service Station v CIR (NZ) (2000) 18 NZTC 15,493	II [5810.1]
Bivona Pty Ltd, FCT v (1990) 21 ATR 151	II [5718.19], [8912]
Blackpool Marton Rotary Club v Martin [1990] STC 1.....	II [18408]
Blair v Duncan [1902] AC 37.....	II [95]
Blakiston v Cooper [1909] AC 104.....	II [3241], [3245]
Bloom v Kinder (1958) 38 TC 77.....	II [5854]
Board of Inland Revenue, ex p Goldberg, R v [1988] STC 524	II [17328]
Board of Review & Aspiration Land Investment Ltd, CIR v [1989] 2 HKLR 40, (1988) 2 HKTC 575; (1989) 3 HKTC 223	II [20885], [20928], [20971], [20972], [20973], [20975], [21062.3], [21063], [21108], [21110]
Board of Review (Inland Revenue Ordinance) and Indosuez WI Carr Securities Ltd, CIR v CACV 57/2006 (27 April 2007)	II [21196.1]
Board of Review, ex p Herald International Ltd, CIR v [1964] HKLR 224	II [20299], [20836]
Bohemian Club, FCT v (1918) 24 CLR 334	II [12783]
Bond v Barrow Haematite Steel Co [1902] 1 Ch 353.....	II [7111]
Bostock v Totham [1997] STC 764	II [14269]
Bowden Investments Pty Ltd, FCT v (1987) 19 ATR 17.....	II [5239]
Bracegirdle v Oxley [1947] KB 349	II [21016]
Bradfield, FCT v (1924) 34 CLR 1.....	II [5675]
Bradford Third Equitable Benefit Building Society v Borders (No 2) [1939] 3 All ER 29	II [21154.2]
Bradley v London Electricity plc [1996] STC 1054; (1996) 70 TC 155	II [14582], [21154.1]
Brajkovich, FCT v (1989) 20 ATR 1570	II [5718.25]
Brand, FCT v 95 ATC 4633	II [8329]

Table of Court and Board of Review Cases

- Brand Dragon Ltd and Harvest Island International Ltd v CIR
 (2001) 5 HKTC 502; [2001] HKEC 1436; II [5238], [5270], [5491]
 (2002) HKRC 90–115 II [2746]
- Brander Cruickshank, IRC v (1971) 46 TC 574 II [2613]
- Bray v Colenbrander [1953] 2 WLR 927 II [2613]
- Brebner, IRC v (1967) 43 TC 705;
 [1967] 2 AC 18 II [5270], [18775], [18903]
- Brentford General Commissioners, ex p Chan, R v [1986] STC 65 II [21155]
- Bridges v Hewitt [1957] 1 WLR 674 II [3245]
- Brighton Convent of the Blessed Sacrament, IRC v (1933) 18 TC 76 II [23495]
- Briglia, FCT v (2000) 44 ATR 166 II [20341.01]
- Bristow v Dickenson [1946] KB 321 II [7790]
- British Australian Wool Realisation Association Ltd, CT (Victoria) v
 [1931] AC 224 II [1490]
- British Commonwealth International Newsfilm Agency v Mahany
 [1963] 1 WLR 69; [1962] 1 WLR 560 II [5854], [6979]
- British Insulated and Helsby Cables Ltd v Atherton
 [1926] AC 205 II [8103], [8461], [9309]
- British Launderers' Association v Borough of Hendon Rating
 Authority [1949] 1 KB 462 II [21017]
- British Mexican Petroleum Co Ltd v Jackson
 (1932) 16 TC 570 II [5810.5], [7022], [7561]
- British Salmson Aero Engines Ltd, IRC v [1938] 2 KB 452 II [8057]
- British Transport Commission v Gourley [1956] AC 185 II [5854]
- British United Shoe Machinery (SA) Pty Ltd, CT (South Africa) v
 (1964) 3 SALR 193; (1964) 26 SATC 163 II [6798]
- Brixius, FCT v (1987) 19 ATR 506 II [21062], [21196]
- Brodt v Wells General Commissioners [1987] STC 207 II [22908]
- Broken Hill Proprietary Co Ltd, FCT v (2000) 45 ATR 509 II [8686.1]
- Broken Hill Proprietary Co Ltd, FCT v (1968) 10 AITR 481;
 41 ALJR 377 II [13908]
- Brown, IRC v [1965] AC 244 II [5854], [7293]
- Brown v Bullock (1961) 40 TC 1; [1961] 1 WLR 1095 II [4503]
- Brown v Burnley Football and Athletic Co
 [1980] 3 All ER 244; [1980] STC 424 II [8958], [8960], [14538]
- Browne v Dunn (1894) 6 R 67 II [20836]
- Brutus v Cozens [1973] AC 854 II [21062]
- Burdge v Pyne [1963] 1 WLR 364 II [1533]
- Burmah Oil Co, IRC v [1982] STC 30 I [82], [83], II [18676]
- Burns, CIR v (1980) 1 HKTC 1181 II [4593], III [9]
- Burrell v Davies (1948) 38 TC 307 II [5225]
- Burton v Rednall (1954) 35 TC 435 II [4548]
- Bush, Beach & Gent Ltd v Road (1939) 22 TC 519 II [5854]
- CC (NSW) (in liq), FCT v (1997) 34 ATR 604 II [18816.1]
- CEC, CIT (Singapore) v (1971) (1950–1985) MSTC 551 II [18631], [18901]
- CG Lighting Ltd v CIR CACV 119/2010 (March 2011), CA II [6841.2.3]
- CH Pte Ltd, CIT (Singapore) v (1988) 1 MSTC 7022 II [6346]
- CMI Services Pte Ltd, FCT v (1990) 21 ATR 445 II [5626]
- CPH Property Pty Ltd, FCT v (1999) 42 ATR 575 II [18812], [18815], [18816]
- Calder v FCT [2005] FCAFC 254 II [18946.1.1]
- Californian Copper Syndicate (Limited and Reduced)
 v Harris (1904) 5 TC 159 II [1444], [1490], [5221], [5763.1],
 [5626], [5810.2]
- Caltex Ltd, FCT v (1959–1960) 106 CLR 205 II [5854]
- Calvert v Wainwright [1947] KB 526 II [3241], [3379]
- Cam & Sons Ltd, CT (NSW) v (1936) 36 SR (NSW) 544 II [2613], [5986]

Table of Court and Board of Review Cases

- Cameron v Prendergast [1940] AC 549 II [3289]
 Camille and Henry Dreyfus Foundation Inc, IRC v (1955) 36 TC 126 III [51]
 Canadian Aero Service v O' Malley (1973) 40 DLR (3rd) 371 II [3380]
 Canton Industries Ltd v CIR [2008] 3 HKLRD 558; (2008) 7 HKTC 903;
 HCIA 6/2007 (March 2008) II [8057], [8104], [8147.1], [9049]
 Cannop Coal Co Ltd, IRC v (1918) 12 TC 31 II [9905]
 Carlingford Life and General Assurance Co Ltd, CIR v
 (1989) 3 HKTC 229 II [4999], [5043], [5719],
 [7069], [11704], [11927], [11971]
 Carlisle and Silloth Golf Club v Smith
 [1913] 3 KB 75 II [1534], [1535], [12828]
 Calvert, ex parte Calvert, In re [1899] 2 QB 145 II [21331]
 Cape Brandy Syndicate, IRC v [1921] 1 KB 64;
 affd [1921] 2 KB 403 I [77], II [1490], [5225]
 Carmichael v National Power plc [1994] 4 All ER 897 II [2658.2]
 Carpe Diem Publications Ltd DCTC 4335/2007, CIR v
 (20 March 2008) II [21962], [21964]
 Carr, IRC v [1944] 1 All ER 1266 II [5675]
 Carr v Sayer [1992] STC 396 II [13996], [14582]
 Carrimore Six Wheelers Ltd, IRC v (1944) 26 TC 301 II [21601]
 Carron Co, IRC v (1968) 45 TC 65 II [8102], [8104], [8192]
 Carson v Cheyney's Executors [1959] AC 412 II [7787]
 Carter v Wadman (1946) 28 TC 41 II [3289.2]
 Carvill, IRC v [1996] STC 126 II [20976], [21154.1]
 Cassidy v Ministry of Health [1951] 1 All ER 574 II [2658]
 Casuarina Pty Ltd, FCT v (1971) 127 CLR 62 II [18775]
 Cecil, IRC v (1919) 36 TLR 164 II [5717]
 Cenlon Finance Co Ltd v Ellwood [1961] Ch 50 II [18543]
 Central Enterprises Ltd, CIR v (1987) 2 HKTC 140 II [1490], [5536], [5538]
 Cerberus Software Ltd v Rowley [2001] IRB 160 II [3288.13.1]
 Challenge Corp Ltd, CIR (NZ) v [1987] AC 35; [1987] 2 WLR 24 II [15934],
 [18722], [18775], [18776]
 Chambers (GH) (Northian Farms) Ltd v Watmough [1956]
 1 WLR 1483; [1956] 3 All ER 485 II [9049], [14671]
 Chan Kwok-kin v Mok Kwan-hing [1991] 1 HKLR 631 II [2658]
 Chan Min Ching, CIR v (1999) 5 HKTC 1;
 [1999] 2 HKC 848 II [20703], [23087], [23134]
 Chan Po Fun, Peter v The Hong Kong Society of Accountants
 (2000) HCAL 176/2000 II [1896]
 Chan Po-fun, Peter v Wong Hong-yuen, Peter [1989] 2 HKLR 411 II [2657]
 Chan Tin-chu, CIR v (1966) 1 HKTC 284 II [46], [19126], [19130], [21919]
 Chang Kin Man, Ivan (2001) 5 HKTC 535;
 [2002] HKEC 217 I [22683], [5357]
 Chang Liang-jen, CIR v (1977) 1 HKTC 975;
 (1978) 8 HKLJ 362 II [1486], [1490], [5225], [5357]
 Chanway Investment Co Ltd, CIR v (1998) 4 HKTC 609;
 [1998] 1 HKC 712 II [5238], [5537], [5538]
 Chapman Development Ltd, CIR v DCTC 4466/2007
 (March 2008) II [21694], [21963], [21966]
 Charles Moore & Co (WA) Pty Ltd, FCT v
 (1956) 95 CLR 344 II [8420], [8420.01]
 Charlton, R v [1996] STC 1418 II [6664], [9181], [18633.1], [18677],
 [18947], [22681.1], [22686]
 Charrington, Re (1975) 1 HKTC 723 II [3919.3]
 Charter View Holdings (BVI) Ltd v Corona Investments Ltd
 & Another [1988] 1 HKLRD 469 II [2571.1.01]
 Cheng, CIR v (1979) 1 HKTC 1087 II [18181], [22999], [23041], [23088]

Table of Court and Board of Review Cases

Cheng Chi-yui, CIR v [1978] DCLR 1	II [21783]
Cheng Kwok-hing (28 May, unreported)	II [22683]
Cheung Man Yu v Lau Yuen Ching and others [2007] 4 HKC 314	II [23493.3]
Cheng Miu-ling (7 January 2008, unreported)	II [22684]
Cheng Yuen v Royal Hong Kong Golf Club [1997] 2 HKC 426	II [2658]
Cheung Chak-hing, CIR v [1955] HKLR 26	II [22010]
Cheung Wah Keung v CIR (2002) 5 HKTC 698; [2002] 3 HKLRD 773; [2002] HKEC 1411	II [18630], [18635.1], [18639], [18812.2], [18813], [20836]
Chia Tai Conti-Hong Kong Limited, CIR v DCTC 9755/2006 (16 November 2007)	II [21698], [21966]
Chibbett v Joseph Robinson and Sons (1924) 9 TC 48	II [3288], [5854], [8510], [8555], [9598]
China Map Ltd v CIR [2007] 4 HKLRD 247, CACV 341/2006 (July 2007)	II [5238]
China Map Ltd v CIR (2008) 7 HKTC 913; FACV 28/2007 (April 2008)	II [5491], [5492.2], [20746], [20836]
Chinachem Finance Co Ltd, CIR v (1992) 3 HKTC 529	II [5854], [8058],
Chinachem Investment Co Ltd, CIR v (1987) 2 HKTC 261; (1987) 2 HKTC 303	II [5246], [5537], [5583], [5854], [20884], [21109], [21110], [21155]
Chow Hung-kong, CIR v [1978] HKLR 475	II [2648], [3649], [3691], [3922]
Chow Kwong-fai, Edward v CIR (2005) 6 HKTC 589; [2005] 4 HKLRD 687; 20 IRBRD 484	II [20704.4], [20658.01], [20704.3]
Chow Kwong-fai, Edward v Inland Revenue Board of Review [2004] 2 HKLRD 963; HCAL 47/2004 (June 2004)	II [20658], [21062.2]
Chow Ying-ki and Lai Shu-lam (2002) 5 HKTC 662	II [22683]
Choy Sau-kam and Chan Yun, CIR v (1983) 2 HKTC 10, [1983] 1 HKC 101	II [21964.1]
Chu Fung Chee, CIR v [2006] 2 HKLRD 718; HCIA 10/2005 (May 2006)	II [8147], [8420.1], [8421], [8422]
Chu Ru Ying v CIR (2009) 8 HKTC 271; [2010] 2 HKLRD 1052, CACV 203/2008 (November 2009)	II [21291], [22861], [23090], [23178.4]
Chu Ru Ying v CIR HCIA 7/2007 (13 June 2008)	II [21195], [22861], [23090]
Chun Yuet-bun, CIR v [1988] 1 HKLR 336; (1987) 2 HKTC 125	II [20389], [20658], [20660]
Church Body of the Hong Kong Sheng Kung Hui v CIR HCIA 2/2009 and 3/2009 (27 January 2010)	II [5541], [23494.1]
Cicutti v Suffolk County Council [1981] 1 WLR 558	II [10759], [13502], [16294]
Citibank Ltd, FCT v (1989) 85 ALR 588; 89 ATC 4268	II [17328], [17598]
City Link Melbourne Ltd, FCT v (2006) 62 ATR 648; [2006] HCA 35	II [8148], [8284.4], [8328]
Clark v Oxfordshire Health Authority [1998] IRLR 125	II [2658.2]
Clarke v British Telecom Pension Scheme Trustees [2000] STC 222	II [5087]
Clayton v Gothorp [1971] 1 WLR 999	II [3425]
Clements, Dunne & Bell Pty Ltd v Commissioner Australian Federal Police (2001) 48 ATR 650; [2001] FCA 1858	II [17329], [14626], [14627]
Cleveleys Investment Trust Co, IRC v [1975] STC 457	II [4460]
Coates v Arndale Properties Ltd [1984] STC 637	II [5854], [9184.3]
Cock, Russell & Co Ltd, IRC v (1949) 29 TC 387; [1949] 2 All ER 889	II [5854], [7741], III [1]
Cohan's Executors, IRC v (1924) 12 TC 602	II [1490], [5225], [7741]
Cole Brothers Ltd v Phillips [1981] STC 671	II [14539], [14540], [14585]

Table of Court and Board of Review Cases

Coles Myer Finance Ltd, FCT v (1993) 176 CLR 640, 93 ATC 4214	II [5854], [8328], [8777]
Collins v Croydon Commissioners (1969) 45 TC 566	II [21107]
Colonial Mutual Life Assurance Society Ltd, FCT v (1946) 73 CLR 604	II [5589]
Commercial & General Acceptance, FCT v 77 ATC 4375	II [8553]
Commercial Banking Co of Sydney, CT (NSW) v (1927) 27 SR (NSW) 231	II [5626]
Commissioner Australian Federal Police v Propend Finance Pty Ltd (1997) 35 ATR 130	II [17328], [17329], [17374]
Commissioner of Customs and Excise v Savoy Hotel Ltd [1966] 1 WLR 948	II [8644]
Commissioner of Rating & Valuation v Agrila Ltd [2001] 2 HKLRD 38	I [77.1], II [46]
Commissioner of Stamp Duties (NSW) v Millar (1932) 48 CLR 618	I [25]
Comr for the Special Purposes of the Income Tax Acts, ex p Napier, R v [1987] 3 All ER 529	II [21155]
Comr for the Special Purposes of the Income Tax Acts, ex p Stipplechoice Ltd, R v [1985] 2 All ER 465; [1986] STC 474	II [20658], [20660]
Common Empire Ltd (No 2), CIR v [2007] 3 HKLRD 75; HCIA 1/2004 (November 2006)	II [8238], [20836], [21061]
Common Empire Limited, CIR v (2007) 7 HKTC 52; [2007] 1 HKLRD 679; CACV 83/2006 (November 2006)	II [10398], [18274], [18541.1], [19126]
Conso Trading Company Ltd v CIR (2004) 6 HKTC 88; [2004] 2 HKLRD 818; HCIA 3/2003 (May 2004)	II [6618]
Consolidated Fertilizers Ltd, FCT v (1991) 22 ATR 281	II [8598]
Consolidated Fertilisers Ltd, FCT v (1990) 21 ATR 1056	II [8148]
Consolidated Press Holdings Ltd, FCT v (2001) 47 ATR 229	II [18815], [18816]
Controller of Income Tax (Singapore) v TA [2006] SGCA 24	II [8687], [8778], [9597.4]
Cook v Knott (1887) 2 TC 246	II [4548]
Cooke v Beach Station Caravans Ltd (1974) 49 TC 51	II [14538]
Cooke v Haddock (1960) 39 TC 64	II [1490]
Cooling, FCT v (1990) 21 ATR 13	II [5810.1], [5810.2], [5810.3], [5810.4]
Coombes, FCT v (1999) 42 ATR 356	II [17328]
Cooper, FCT v (1991) 21 ATR 1616	II [8375.1]
Cooper v Cadwalader (1904) 5 TC 101	II [13502], [16294], [16834]
Consolidated Goldfields plc, IRC v [1990] STC 357	II [21107], [21154.1]
Copeman v Flood (William) & Sons Ltd [1941] 1 KB 202	II [5000], [9049], [9596], [9669]
Copol Clothing Ltd v Hindmarch [1984] 1 WLR 411	II [13996]
Corpora Enterprises Ltd, CIR v (1988) 2 HKTC 656	II [10398], [10534], [10535], [18410], [21331], [21421]
Cosmotron Manufacturing Co Ltd, CIR v (1997) 4 HKTC 562; [1997] HKLRD 1161	II [7831], [8284.1], [8330], [8417], [8508.1], [8599.1], [9049]
County Shipping Co Ltd, CIR v (1990) 3 HKTC 267	II [8644], [8645], [9050]
Cowcher v R Mills & Co Ltd (1927) 13 TC 216	II [9049]
Cox v Coulson [1916] 2 KB 177	II [11388]
Cox and Railton, R v (1884) 14 QBD 153	II [17329]
Coxon v Williams [1988] STC 593	II [2566]
Craddock v Zero Finance Ltd (1946) 27 TC 267	II [5854]

Table of Court and Board of Review Cases

- Crawford, FCT v (1993) 27 ATR 326 II [8463]
 Crawford Realty Ltd, CIR v (1991) 3 HKTC 674;
 (1992) 1 HKRC §90–060 II [1486], [5225], [5494], [5540], [5541]
 Craven v White [1989] AC 398; [1988] 3 WLR 423;
 [1988] 3 All ER 495 I [82], [83], II [46], [18676],
 [18722], [18725], [18775]
 Cridland, FCT v (1977) 52 ALJR 96 II [18775]
 Crossman, IRC v [1937] AC 26 II [3919.3]
 Cunliffe v Goodman [1950] 1 All ER 720 II [5538.1]
 Currie, IRC v [1921] 2 KB 332 II [5717]
 Curtis v J & G Oldfield (1925) 9 TC 319 II [8871]
 Curtis Brown v Jarvis (1929) 14 TC 744 II [6797]
 Customs and Excise Commissioners v Total Network SL
 [2007] STC 1005, [2007] EWCA Civ 39 II [22457.1]
 Customs and Excise Commissioners v Viva Gas Appliances Ltd
 [1983] 1 WLR 1445 II [8960], [5626], [5810.2]
 Cyclone Scaffolding Pty Ltd, FCT v (1987) 19 ATR 674 II [5672], [5673]
 DCT (WA), ex p Briggs, R v (1986) 17 ATR 1031 II [20658]
 DFCT v Richard Walter Pty Ltd (1995) 29 ATR 644 II [20341], [20658]
 DFCT v Yates 87 ATC 4810 II [22774]
 DTE Financial Services Ltd v Wilson [2001] STC 777 II [18722.2]
 DTR Securities Pty Ltd v DFCT 87 ATC 4156 II [22774]
 Daihatsu Australia Pty Ltd, FCT v (2001) 47 ATR 156 II [20341.01]
 Daleo, FCT v (1990) 20 ATR 1370 II [18410], [18452]
 Daleo, FCT v (1987) 19 ATR 443 II [22279]
 Dale v de Soissons [1950] 2 All ER 460 II [3288.10.3], [3289]
 Daly, IRC v (1934) 18 TC 64 II [3425]
 Dan, FCT v (No 2) (2000) 44 ATR 338 II [20341.01]
 Daniels Corporation International Pty Ltd v Australian Competition
 & Consumer Commission [2002] HCA 49
 (High Court of Australia) II [17327], [17372]
 Datatronic Ltd, CIR v (2009) 8 HNTC 1, CACV 275
 (July 2009) II [6168], [6841.2.1]
 Dato Hanifah Noordin (2003) MSTC 4007 II [5810.1.1]
 David Securities Pty Ltd v Commonwealth Bank of Australia
 (1992) 24 ATR 125 II [22457]
 David Jones Finance and Investments Pty Ltd, FCT v
 (1991) 21 ATR 356 II [20658], [21965]
 Davies v Braithwaite [1931] 2 KB 628 II [2704], [2705], [5717]
 Day v FCT [2008] HCA 53 II [8421.2]
 De Beers Consolidated Mines Ltd v Howe
 [1906] AC 455; (1906) 5 TC 198 II [2571.1], [5089.1], [5718.18],
 [5718.19], [10759], [10982.23], [16834], III [32]
 De Luxe Red and Yellow Cabs Co-operative
 (Trading) Society Ltd, FCT v (1998) 38 ATR 609 II [2703.2]
 Dean Witter Reynolds (Hong Kong) Ltd, CIR v
 (1990) 3 HKTC 253 II [9181], [20836], [20881]
 Deeny v Goodall Walker (No 2) [1996] 1 All ER 933 II [5854]
 Delaney v Staples [1992] 1 All ER 944; [1992] 1 AC 687 II [3288.12], [3334]
 Delbouge v Field (1978) 52 TC 225 II [20836.3]
 Denny v Reed (1933) 18 TC 254 II [3421]
 Denver Chemical Manufacturing Co v FCT (1949) 4 AITR 216, 222; (1949) 9
 ATD 60 at 64; (1949) 79 CLR 296 at 313 II [22640.1]
 Department of Social Security, ex p Overdrive Credit Card Ltd, R v
 [1991] STC 129 II [3511]
 Derby Magistrates' Court, ex p B, R v [1996] AC 487 II [17327]

Table of Court and Board of Review Cases

- Descoteaux v Mierzwinski (1982) 70 CCC (2d) 385; 141 DLR 590 II [17596]
 Deutsche Morgan Grenfell Group plc,
 IRC and the Attorney-General v [2005] STC 329 II [22457.]
 Dickenson v Gross (1927) 11 TC 614 II [11388]
 Dilworth v Commissioner of Stamps (NZ) [1899] AC 99 II [8644]
 Dimsey, R v [2001] STC 1520 II [18947]
 Dimsey; Allen, R v [1999] STC 846 II [22681.]
 Director of Immigration v Chong Fung-yuen (2001) 4 HKCFAR 211 I [77.1]
 Director of Immigration v Ng Shun-loi
 [1987] 2 HKLR 798 II [13502], [16294]
 Dodge Knitting Co Ltd, CIR v
 (1989) 2 HKTC 597 II [17194], [22955], [22996]
 Dodsworth v Dale [1936] 2 KB 503 II [4051], [13367]
 Donald Fisher (Ealing) Ltd v Spencer [1989] STC 256 II [5854]
 Doughty v CT (NZ) [1927] AC 327 II [5763]
 Down v Compston [1937] 2 All ER 475 II [1533]
 Dubai Bank v Galadari [1989] 3 All ER 769 II [17328], [17374]
 Duce and Boots Cash Chemists (Southern) Ltd's Contract, Re
 [1937] Ch 642 II [18226], [21962]
 Ducker v Rees Roturbo Development Syndicate
 [1928] AC 132 II [1444], [5222], [5810.2]
 Duggan, FCT v (1973) 129 CLR 365 II [18994]
 Duke of Westminster, IRC v [1936] AC 1 I [80], [12], II [18776], [18818]
 Duplex Motor Bodies Ltd v Ostine (1961) 39 TC 537 III [1]

 Eagerpath Ltd v Edwards [2001] STC 26 II [21422.1]
 Eastern Nitrogen Ltd, FCT v (1999) 43 ATR 112;
 (2000) 46 ATR 474 II [8194], [18774], [18814],
 [18816], [18859], [18902.6], [18946.3]
 Eastmans Ltd v Shaw (1928) 14 TC 218 II [9049]
 Eckel, Board of Inland Revenue (Trinidad and Tobago) v
 [1989] STC 305 II [5808]
 EMI Group Electronics Ltd v Colicott
 [1999] STC 803 II [3288.12], [3288.13], [3288.14]
 Edelsten, FCT v (1989) 20 ATR 238 II [22145]
 Edwards, FCT v (1994) 28 ATR 87 II [8375.1]
 Edwards v Bairstow [1956] AC 14 II [497], [1355], [1397], [5180],
 [5718.6], [6166.2], [6618], [18816],
 [20975], [21061.1]
 Edwards v Clinch [1981] 3 WLR 707 II [2657], [3378]
 Edwards v The Old Bushmills Distillery Company Ltd
 (1924-1926) 10 TC 285 II [21196.1]
 Edwards v The Queen 2002 Can Tax Ct LEXIS 1127 II [17014.5]
 Eekon Enterprises Ltd, CIR v
 (1995) 5 HKPLR 322 II [21694], [21963], [21964]
 Egyptian Delta Land & Investment Co Ltd v Todd [1929] AC 1 II [10759]
 Elberg, FCT v (1998) 38 ATR 623 II [8421], [9566]
 Elderkin v Hindmarsh [1988] STC 267 II [4504]
 Ellers Motor Sales Pty Ltd, FCT v (1969) 121 CLR 665 II [15934], [18775]
 Elliott CACV 286/2006, CIR v (October 2006) II [3288.10.2]
 Elliss v BP Oil Northern Ireland Refinery Ltd [1985] STC 722;
 affd [1987] STC 52 II [15978]
 Elson v James G Johnston Ltd (1965) 42 TC 545 II [5854]
 Elson v Prices Tailor Ltd (1962) 40 TC 671;
 [1963] 1 WLR 287 II [5806], [5854]
 Elwood v Utitz (1965) 42 TC 482 II [4503]

Table of Court and Board of Review Cases

- Email Ltd, FCT v (1999) 42 ATR 698 II [8148.2]
 Emerson Radio Corp, CIR v (1999) 5 HKTC 122;
 [2000] 1 HKLRD 238 II [6797], [6935.1], [6935.2], [6935.3],
 [6935.4], [21196], V [114]
 Employers' Mutual Indemnity Association Ltd, FCT v
 (1991) 22 ATR 584 II [5628]
 Energy Resources of Australia Ltd, FCT v 96 ATC 4536 II [5854], [8328]
 Ensign Tankers (Leasing) Ltd v Stokes [1992] 1 AC 655;
 [1992] 2 WLR 469; [1992] STC 226;
 [1992] 2 All ER 275 II [8463.01], [14491], [14493.1], [15931],
 [15933], [18722], [18777], [18778]
 Erichsen v Last (1881) 8 QBD 414 II [1441], [5718.36]
 Esquire Nominees Ltd, FCT v (1973) 129 CLR 177 II [5900]
 Essembre Pty Ltd v FCT (2002) 51 ATR 629 II [8106]
 Esso Australia Resources Ltd, FCT v (1998) 39 ATR 394 II [9905]
 Esso Australia Resources Ltd, FCT v (1999) 43 ATR 506 II [17328]
 Establishment Interfibre, CIT (Jamaica) v (Jamaica Ct of App No 20/77)
 II [10895], [20344]
 Eurofile Ltd v Davison [1999] STC 1050 II [20884]
 Euro Hotel Belgravia Ltd, Re [1975] STC 682 II [7111]
 Euro Tech (Far East) Ltd, CIR v (1995) 4 HKTC 30;
 (1995) 1 HKRC §90-074 II [6485], [6575], [6616], [6616.1], [6796]
 Europa Oil (NZ) Ltd, CIR (NZ) (No 2) v,
 [1976] 1 WLR 464; 76 ATC 6001 II [8463], [8689], [18775]
 European Investment Company Limited v Jackson (1932) 18 TC 1 II [8058]
 Ewig Industries Co Ltd, CIR v DCTC 7883/2005
 (7 December 2006) II [21964.1]
 Express and Echo Publications Ltd v Tantos [1999] ICR 693 II [2658.2]
 Extramoney Ltd, CIR v (1997) 4 HKTC 394;
 [1997] 2 HKC 38 II [18499.1], [21423.1], [21423.2]
 Exxon Chemical International Supply SA, CIR v
 (1989) 3 HKTC 57 II [5897], [5943], [5944], [6571]
 F & C Donebus Pty Ltd, FCT v (1988) 19 ATR 1521 II [18775]
 FCT v Anstis (2010) 272 ALR 1, [2010] HCA 40 II [8420], [8461], [9565.01]
 Fahy (1992) 3 HKTC 695, CIR v II [8330], [8375], [8375.1]
 Falkirk Ice Rink Ltd, ICR v [1975] STC 434 II [5854], [7021]
 Fall v Hitchen [1973] 1 WLR 286;
 [1973] 1 All ER 368 II [2704], [2705], [5717]
 Fan Kin Nan and Yau Lai Man v CIR
 HCIA 9/2009 (4 January 2010) II [16700], [21331.1], [21332]
 Faulconbridge v National Employers' Mutual General
 Insurance Association Ltd (1952) 33 TC 103 II [11747], [11928]
 Far East Exchange Ltd, CIR v (1979) 1 HKTC 1036;
 (1979) 9 HKLJ 152 II [5718.26], [2480], [4999], [5042],
 [5810.1], [6886], [7069], [9597], [12739]
 Far East Filter Co Ltd, CIR v (D Ct, CJA No 6780 of 1970) II [17192], [18406]
 Federal Coke Pty Ltd, FCT v (1977) 7 ATR 519 II [5810.1]
 Ferguson v Donovan [1929] IR 489 II [5718.38]
 Fermanagh Justices, R v (1897) 2 IR 563 II [3649]
 Fernrite Sdn Bhd (2004) MSTC 4065 II [8191]
 Ferrazzini v Italy [2001] STC 1314 II [23178.3]
 Finers (A Firm) v Miro [1991] 1 WLR 35 II [17329]
 Firestone Tyre Co Ltd v Llewellyn [1957] 1 WLR 464 II [5987]
 Firm of Solicitors, Re [1990] 2 HKLR 146 II [17329], [17597]
 First Provincial Building Society Ltd, FCT v (1995) 30 ATR 207 II [6979]

Table of Court and Board of Review Cases

Firth, FCT v (2002) 50 ATR 1; [2002] FCA 413	II [8687.1]
Fitzpatrick, IRC v (No 2) [1994] 1 WLR 306	II [4505], [4505.1]
Fitzpatrick, IRC v [1991] STC 34	II [21108]
Fitzwilliam (Countess), IRC v [1993] STC 502	II [46]
Fleming v London Produce Co Ltd (1968) 44 TC 582	II [19130]
Fletcher, FCT v (1991) 173 CLR 1; 92 ATC 4950	II [8463.01]
Fletcher v ITC (Jamaica) [1972] AC 414	II [1534]
Floor v Davis [1980] AC 695; [1978] Ch 295	II [18722]
Foulsham v Pickles [1925] AC 458	II [2613]
Four Seasons Co Ltd, CIR v (1961) 1 HKTC 41	II [10532], [11433], [11476]
Fraser, IRC v (1942) 24 TC 498	II [1490]
Frasers (Glasgow) Bank Ltd, IRC v (1963) 40 TC 698	II [5626]
Freeman Hardy & Willis v Ridgway (1971) 47 TC 519 (see also BSC Footway Ltd v Ridgway)	III [1]
French, FCT v (1957) 98 CLR 398	II [2613]
Fuchs, Walter Alfred Heinz v CIR HCIA 1/2008 (June 2008)	II [3288.10.3]
Fuge v McClelland (1956) 36 TC 571	II [2614], [2747], [3605], [3692]
Furtis Corporation Ltd v FCT [2007] FCAFC 93	II [18274.1]
Fullers Bay of Island Ltd v CIR (NZ) (2006) NZTC 19	II [8148]
Fundfarms Developments Ltd v Parsons (1969) 45 TC 707	II [5446]
Furniss v Dawson [1984] AC 474; [1984] 2 WLR 226	I [77.4], [77.6], [82], [83], II [46], [18676], [18722], [18722.1], [21019]
Futuris Corporation, FCT v [2008] HCA 32	II [20658.02]
GKN Kwikform Services Pty Ltd, FCT v (1991) 24 ATR 1532	II [5672]
GP International Pipecoaters Pty Ltd, FCT v (1998) 24 ATR 1	II [5810.1]
Gallagher v Jones [1993] STC 537	II [5762], III [1], [40]
Gamini Bus Co Ltd, CIT (Colombo) v [1952] AC 571	II [18408]
Garbutt v Durham Committee [1906] AC 293	II [18226], [21962]
Gardner & Bowring, Hard & Co, IRC v (1934) 15 TC 602	II [5718.14]
Gardner Mountain and D'Ambrumenii Ltd, IRC v (1947) 29 TC 69	II [5806]
General Garment Manufactory (Hong Kong) Ltd, CIR v (1997) HKTC 532; [1997] HKRC 90-090	II [8511]
General Reinsurance Co Ltd v Tomlinson [1970] 2 All ER 436	II [5589]
George, FCT v (1952) 86 CLR 183	II [18409]
George Hall & Son v Plant [1954] 35 TC 440	II [5718.14]
George Humphries & Co v Cook (1934) 19 TC 121	II [11478]
Georgiou v UK [2001] STC 80	II [23178.1]
Gillatt and Watts v Colquhoun (1884) 2 TC 76	II [8779]
Gilmour v Coats and others [1949] AC 426	II [23493.3]
Giris, FCT v (1969) 119 CLR 365	II [18994]
Girobank plc v Clarke [1998] STC 182	II [13952.1]
Glantrie Engineering Ltd v Goodhand [1983] STC 1	II [3244]
Glasgow Musical Festival Association, IRC v (1926) 11 TC 154	II [23495]
Glenboig Union Fireclay Co Ltd, IRC v (1921) 12 TC 427	II [5854]
Glenfield Estates Pty Ltd, FCT v (1988) 19 ATR 1426	II [8418]
Glengallan Investments Pty Ltd v Arthur Andersen (2001) 47 ATR 11 ...	II [17328]
Glennan, FCT v (1999) 41 ATR 413 (Full Federal Court); [2003] HCA 31 and 32 (High Court)	II [5810.2]
Gloucester Railway Carriage and Wagon Co Ltd, IRC v (1925) 12 TC 720	II [5673]
Glynn, CIR v [1990] 2 AC 298; [1990] 2 WLR 633; (1990) 3 HKTC 245	I [28.2], [78.1], II [3200], [3423], [3424], [3425], [3467], [3513], [3873], [4321], [18726], [18728.2], [18780], III [16]

Table of Court and Board of Review Cases

Godden v A Wilson's Stores (Holdings) Ltd [1961] 40 TC 161	II [7831], [8508], [9049], [2611], [2612], [2613]
Goepfert, CIR v (1987) 1 HKTC 210	II [2477], [2478], [2479], [2523], [2524], [2568], [2570], [2571], [2571.1]
Gold Coast Selection Trust Ltd v Humphrey [1948] AC 459	II [5763.1]
Golden Bay Cement Co, CIR (NZ) v [1998] STC 1172	II [20345]
Golden Horse Shoe (New) Ltd v Thurgood [1934] 1 KB 548	II [5810]
Goldlion Properties Ltd & Others v Regent National Enterprises Ltd [2006] 1 HKLRD 793, CACV 70/2005 (November 2005)	II [17327.1]
Goodwin v Brewster (1951) 32 TC 80	II [2748]
Gordon & Blair Ltd, IRC v (1962) 40 TC 358	II [9994]
Grace v Revenue and Customs Commissioners [2008] EWHC 2709 (Ch)	II [16294]
Graham v Green [1925] 2 KB 37	II [1533]
Grahamstown Iron Co v Crawford (1915) 7 TC 25	II [18406]
Grainger & Son v Gough [1896] AC 325	II [5718.28], [5718.34], [5718.36], [5900], [5986]
Granite Supply Association v Kitton (1905) 5 TC 168	II [9049]
Grant v Downs (1976) 135 CLR 674	II [17328]
Gray v Seymours Garden Centre (Horticulture) [1995] STC 706; [1993] STC 354	II [14582]
Great Western Railway v Bater [1920] 3 KB 266	II [2657]
Greene v Favourite Cinemas Ltd (1930) 15 TC 320	II [8779]
Greenough v Gaskell (1833) 1 My & K 98; 39 ER 618	II [17328]
Griffiths v JP Harrison (Watford) Ltd [1963] 1 C 1; [1962] 40 TC 281	II [1400], [1490], [1531], [5222], [5854]
Griffiths v Mockler (1953) 35 TC 135	II [4458]
Grollo Nominees Pty Ltd v FCT (1997) 36 ATR 424	II [18814], [18859]
Grove v YMCA (1903) 4 TC 613	II [23495]
Gulland and Watson, FCT v (1985) 160 CLR 55	II [18775]
Gwynvill Properties Pty Ltd, FCT v 86 ATC 4512	II [8329]
HIT Finance Ltd & Another HCIA 14/2005 and 15/2005 (February 2007)	II [9271.12], [18812], [18812.1], [21196.2]
HIT Finance & Another, CIR v (2007) 7 HKTC 614; [2008] 2 HKLRD 52; FACV 9/2007 and 17/2007 (December 2007)	II [8689.1], [9271.12]
HK-TVB International Ltd, CIR v [1992] 2 AC 397; [1992] 3 HKTC 468	II [5897], [5900], [5944], [6124], [6485], [6574], [6616], [6617], [6618], [6755], [6796], [6797], [6798], [6841.1], [13186], III [21], V [5]
HKSAR v Cheung Kwun Yin (2009) 12 HKCFAR 568	I [77]
HMIT, ex parte Bass Holdings, R v (1992) 65 TC 495	II [20836.4]
HMRC v William Grant & Sons Distillers Ltd [2007] STC 680	II [5720], [5761.1], [5762], [5854]
HY, CIT (Singapore) v (2007) MSTC 7	II [3782.2]
Hall v Lorimer [1994] 1 All ER 250; [1994] STC 23	II [2659.1], [2702], [2703], [2660], [2701], [2705], III [27]
Hamblett v Godfrey [1987] 1 WLR 357	II [3286]
Hampton v Fortes Autogrill [1980] STC 80	II [14540]
Han, Customs and Excise Commissioners v [2001] 1 WLR 2253; [2001] STC 1188	II [22643], [23178.1]
Hancock, FCT v (1961) 108 CLR 258	II [18818]

Table of Court and Board of Review Cases

- Hang Seng Bank Ltd, CIR v [1991] 1 AC 306; [1990] 3 WLR 1120;
 (1989) 3 HKTC 351; (1989) 2 HKTC 614 II [379], II [5718.28],
 [5809], [5896], [5896.1], [5897], [5898], [5900],
 [5941], [5942], [5943], [5944], [5945], [5986],
 [5987], [5988], [5989], [6034], [6035], [6076],
 [6077], [6121], [6122], [6166.1], [6166.2.0.1],
 [6167], [6168], [6212], [6212.2], [6302], [6304],
 [6346], [6346.1], [6394], [6395], [6437], [6485],
 [6526], [6572], [6574], [6616], [6618], [6796],
 [6841], [6841.1], [7114], [7115], [7201], [7338],
 [7381], [7382], [7426], [7429], [7516], [8416],
 [9181], [10803], [21558], [24034], III [21], V [6]
- Hang Seng Bank Ltd, CIR v
 (1972) 1 HKTC 583 II [5854], [6167], [8555], [21108]
- Harding, FCT v (1917) 23 CLR 119 II [5900]
- Hart v FCT (2002) 50 ATR 369 II [8687.2], [18815], [18815.1]
- Hartland v Diggines [1926] AC 289 II [3470]
- Harley Development Inc, CIR v (1996) 4 HKTC 91;
 [1996] 1 HKC 703 (PC) II [5718.19], [2116], [2251], [13007], [18454],
 [20341], [20658], [21965]
- Harvest Sheen Ltd v Collector of Stamp Duty Revenue
 [1997] 2 HKC 380 II [21694], [21963]
- Harvester Stock Investment Co v Kwan Siu-may
 [1987] 1 HKC 271 II [8912]
- Harvey v Breyfogle (1953) 34 TC 138 II [2613]
- Harvey v Caulcott (1952) 33 TC 159 II [1490], [5225], [5538]
- Heaslip v Hasemer (1927) 13 TC 212 II [13683]
- Heasman v Jordan [1954] Ch 744 II [3421]
- Heastie v Veitch & Co (1933) 18 TC 305 II [21602]
- Heather v PE Consulting Group Ltd [1973] Ch 189;
 (1973) 48 TC 293 II [5720], [8057], [8106]
- Heaton v Bell [1970] AC 728; (1969) 55 TC 211 II [3425], III [16]
- Heavy Minerals Pty Ltd, FCT v (1966) 40 ALJR 280 II [5854]
- Hebei Enterprises Limited and others v Livasiri & Co
 (a firm) and others HCA 2009/1998 (June 2004) II [20746]
- Helby v Matthews [1895] AC 471 II [14852], [16112]
- Henderson, FCT v (1970) 119 CLR 612 II [5806]
- Henley v Murray [1950] 1 All ER 908 II [3288], [3288.10.3]
- Henry Jones (IXL) Ltd, FCT v (1991) 22 ATR 328 II [7609]
- Henry v Galloway (1933) 17 TC 470 II [4233]
- Henton v Maden & Ireland Ltd (1958–59) 38 TC 391 II [9004]
- Herald & Weekly Times Ltd, FCT v (1932) 48 CLR 113 II [8420], [8420.01],
 [9049]
- Herbert v McQuade [1902] 2 KB 631 II [3245]
- Herbert Smith v Honour [1999] STC 173 II [8241]
- Hewitt v Taylor [1896] 1 QB 287 II [21962]
- Heywood v CGIR (Malaya) [1975] AC 229 II [3288.1]
- Hickman, R v (1945) 70 CLR 598 II [20341]
- Higgs v Olivier [1952] Ch 311 II [5810.1.1]
- Hillerns and Fowler v Murray (1932) 17 TC 77 II [1490]
- Hillsdon Watts Ltd, CT (NSW) v (1937) 57 CLR 36 II [2525], [2566],
 [2612], [6031], [6032], [6122]
- Hitch v Stone [2001] STC 214 II [18632], [18632.1]
- Ho Choi Wan v Hong Kong Housing Authority
 [2005] 4 HKLRD 706 II [46]

Table of Court and Board of Review Cases

- | | |
|---|---|
| Ho Lui, R v (1990) 3 HKTC 289 | II [22682] |
| Ho Ming Sai and others v Director of Immigration
[1994] 1 HKLR 21 | II [20658] |
| Hobson (James) & Sons Ltd, IRC v (1957) 37 TC 609 | II [5583] |
| Hochstrasser v Mayes [1960] AC 376 | II [3243], [3244], [3245], [3286],
[3288.12], [3290], [3556], [3379] |
| Holder v.IRC (1932) 16 TC 540 | II [7156] |
| Hollis v Vabu Pty Ltd (2001) 47 ATR 559; [2001] HCA 44 | II [2658.1] |
| Hollyock, FCT v 71 ATC 4202 | II [18902] |
| Holmes v Mitchell [1991] STC 25 | II [1756] |
| Hong Kong & Whampoa Dock Co Ltd, CIR v
(1960) 1 HKTC 85 | II [2478], [2525], [2566], [5900],
[5986], [6031], [6033], [6034], [6076],
[6122], [6125], [6168], [6211],
[6215], [6485] |
| Hong Kong and Shanghai Banking Corp, The v AG
[1981] HKLR 211; [1981] HKC 199 | II [22051], [22052], [22096] |
| Hong Kong Bottlers Ltd, CIR v [1970] HKLR 581;
(1970) 1 HKTC 497 | II [14807], [18500], [20386], [20435], III [7] |
| Hong Kong Flour Mills Ltd v CIR (2002) 5 HKTC 553;
[2002] 2 HKLRD 121; [2002] HKCU 95 | II [19130] |
| Hong Kong Oxygen & Acetylene Co Ltd v CIR
(2001) 5 HKTC 425; [2001] 1 HKLRD 489 | II [5540], [5541], [21061] |
| Hong Wah Investment Co Ltd, CIR v
(1986) 1 HKRC §90–041 | II [5718.1], [5854] |
| Honorean Ltd v CIR HCAL 7/2010 | II [18637], [20934] |
| Hooker-Rex Pty Ltd, FCT v 70 ATC 4033 | II [18902] |
| Horton v Young [1972] 1 Ch 157 | II [9564], [9565] |
| Household v Grimshaw [1953] 1 WLR 710 | II [2704], [4591], [4594], III [9] |
| Howe, CIR v (1977)
1 HKTC 936 | II [89], [81], II [6976], [18632], [18634], [18858] |
| Howland-Rose v FCT (2002) 49 ATR 206 | II [18814], [18817.2],
[18817.3], [18859], [18946.1] |
| Hsu San-yu, R v (1989) DC (unrep) | II [22683] |
| Hsueh Cheng-kang, Peter HCMA 135/2004 (April 2004) | II [22683] |
| Hudson's Bay Co Ltd, The v Stevens (1909) 5 TC 424 | II [5180][5225] |
| Hui King-yin v CJK (2004) 6 HKTC 447; (2004) 19 IRBRD 662;
HCIA 6/2003 (April 2004) | II [20930], [21061] |
| Hume v Asquith (1968) 45 TC 251 | II [7787] |
| Humphrey, CIR v (1970) 1 HKTC 451 | II [3556], [4456], [4548] |
| Hung & Co v Joly (1928) 14 TC 165 | II [18406] |
| Hunt, R v [1994] STC 819 | II [22681.1] |
| Hunt v Henry Quick Ltd [1992] STC 633 | II [14540] |
| Hunter v Dewhurst (1932) 16 TC 605 | II [3288] |
| Hunter Douglas Ltd, FCT v (1983) 14 ATR 629 | II [8554] |
| Hurley v Taylor [1999] STC 1 | II [18541] |
| Hyteco Hiring Pty Ltd, FCT v (1992) 24 ATR 218 | II [5672] |
| ING Baring Securities (Hong Kong) Ltd v CIR
[2008] 1 HKLRD 412; (2007) 7 HKTC 502;
(2007) 10 HKCFAR 417, FACV 19/2006 (October 2007)
FACV 19/2006 (October 2007) | I [379], II [5896], [5900], [5942],
[5944], [5986], [6166.2.01], [6166.2.2], [6167], [6168],
[6211], [6212.2], [6212.3], [6258.1], [6394], [6436],
[6437], [6485], [6582], [6616], [6796], [6841.2.3], [20929] |
| IRC (Nos 1 and 2) v Vestey [1980] AC 1148 | II [4636] |

Table of Court and Board of Review Cases

IRC (NZ) v Mangin [1971] AC 739	II [77.3]
II Ltd v CGIR (Malaysia) (1978) (1950-1985) MSTC 38	II [9905]
ISTIL Group v Zahoor [2003] All ER 252; [2003] EWHC 165 (Ch)	II [17329]
ITC No 963 24 SATC 705	II [18860]
Ikarian Reefer, The [1993] 2 Lloyd's Rep 68	II [20836]
Ilbery, FCT v 81 ATC 4661	II [8463.01]
Imperial Bottleshops Pty Ltd, FCT v (1991) 22 ATR 148	II [18410]
Income Tax Special Purposes Comrs v Pemsel [1891] AC 531; (1891) 3 TC 53	II [93], [23493], III [51]
Incorporated Council of Law Reporting, IRC v (1888) 22 QBD 279	II [1490]
Independent Steamship Co Ltd, Re [1970] HKLR 160	II [20386], [20432]
Indosuez WI Carr Securities Ltd, CIR v [2002] 1 HKLRD 308	II [6076], [6124], [6166], [6166.2], [6168], [6211], [6212]
Industrial Development Consultants Ltd v Cooley [1972] 1 WLR 443	II [3380]
Industrial Equity Ltd v DFCT 90 ATC 5008	II [17284]
Ingram (JG) & Son v Callaghan [1969] 1 WLR 456	II [9994]
Inland Revenue Board of Review Decisions	
BR 8/68 1 IRBRD 67	II [13906], [13910], [20836]
BR 13/69 1 IRBRD 1	II [3556]
BR 20/69 1 IRBRD 3	II [2478], [2524]
BR 25/69 1 IRBRD 5	II [3647]
BR 27/69 1 IRBRD 8	II [3425], [3740]
BR 29/69 1 IRBRD 12	II [8191], [9049]
BR 6/70 1 IRBRD 16	II [3019], [3200], [3513]
BR 13/70 1 IRBRD 21	II [8508], [9049], [9596]
BR 3/71 1 IRBRD 23	II [2656], [4233]
BR 5/71 1 IRBRD 30	II [20883], [21378], [21511]
BR 13/71 1 IRBRD 55	II [2477], [2524]
BR 15/71 1 IRBRD 72	II [2524], [2748], [14671]
BR 19/71 1 IRBRD 58	II [20660], [20702], [23089]
BR 20/71 1 IRBRD 62	II [3379]
BR 3/72 1 IRBRD 77	II [9049]
BR 4/72 1 IRBRD 84	II [18409], [18499]
BR 6/72 1 IRBRD 90	II [2792]
BR 17/72 1 IRBRD 97	II [20836], [21289], [22863], [23090], [23091], [23131]
BR 3/73 1 IRBRD 103	II [3289], [4233], [4366]
BR 7/73 1 IRBRD 106	II [2524], [2611]
BR 13/73 1 IRBRD 109	II [2478]
BR 18/73 1 IRBRD 118	II [5944], [6167], [6302], [10579], [10625]
BR 19/73 1 IRBRD 121	II [4503], III [9]
BR 20/73 1 IRBRD 124	II [1490], [5536]
BR 2/74 1 IRBRD 149	II [2524]
BR 3/74 1 IRBRD 140	II [2524], [2570]
BR 4/74 1 IRBRD 143	II [4414]
BR 5/74 1 IRBRD 145	II [2524], [2570]
BR 12/74 1 IRBRD 233	II [1490], [5540]
BR 13/74 1 IRBRD 159	II [4278]
BR 19/74 1 IRBRD 163	II [2749]
BR 2/75 1 IRBRD 172	II [6213], [6257], [9905]
BR 6/75 1 IRBRD 180	II [1490], [4457], [5536]
BR 7/75 1 IRBRD 193	II [9774]
BR 12/75 1 IRBRD 183	II [4503]

Table of Court and Board of Review Cases

BR 14/75 1 IRBRD 196.....	II [2524], [2525], [2567], [2612]
BR 20/75 1 IRBRD 184.....	II [6349], III [13]
BR 23/75 1 IRBRD 187.....	II [22909], [23134]
BR 29/75 1 IRBRD 189.....	II [3334]
BR 6/76 1 IRBRD 213.....	II [1490], [7741], [9995]
BR 11/76 1 IRBRD 239.....	II [5357], [6886]
BR 12/76 1 IRBRD 218.....	II [3649], [3691]
BR 17/76 1 IRBRD 223.....	II [4233], [4324]
BR 18/76 1 IRBRD 245.....	II [1490], [5763.1]
BR 20/76 1 IRBRD 226.....	II [2837], [3647]
BR 21/76 1 IRBRD 291.....	II [5586], [5854]
BR 64/76 1 IRBRD 252.....	II [2524], [2570], [2612]
BR 80/76 1 IRBRD 259.....	II [1490], [22546], [22816]
BR 2/77 1 IRBRD 263.....	II [5405], [5447], [5720], [5763], [10625]
BR 15/77 1 IRBRD 298.....	II [3019], [3556]
BR 68/77 1 IRBRD 279.....	II [6212], [6213]
BR 89/77 1 IRBRD 306.....	II [2971], [3289]
BR 116/77 1 IRBRD 283.....	II [3287], [3376]
BR 9/78 1 IRBRD 310.....	II [4592], III [9]
BR 19/78 1 IRBRD 323.....	II [2658], [2704], [4456], [4549], [4591]
BR 20/78 1 IRBRD 345.....	II [5526], [6886], [11971]
BR 1/79 1 IRBRD 328.....	II [1534], [1576], [7246], [7249], [12782], [12783]
BR 3/79 1 IRBRD 334.....	II [17958], [17959], [20431], [22775], [22952]
BR 5/79 1 IRBRD 340.....	II [13908]
BR 7/79 1 IRBRD 342.....	II [21289], [22817], [22546]
BR 9/79 1 IRBRD 354.....	II [9388], [20703], [23087], [23178]
BR 3/80 1 IRBRD 356.....	II [497], [5238], [9049], [9774], [9905], [9948], [1273], [12783], [12784], [12871], [12872]
BR 5/80 1 IRBRD 367.....	II [10217]
BR 9/80 1 IRBRD 373.....	II [3736]
BR 11/80 1 IRBRD 374.....	II [1490], [5493]
BR 12/80 1 IRBRD 380.....	II [1490], [5584], [5586]
BR 13/80 1 IRBRD 386.....	II [3691], [3693], [3737]
BR 1/81 1 IRBRD 388.....	II [2704], [2791]
BR 3/81 1 IRBRD 394.....	II [320], [1490]
BR 5/81 1 IRBRD 399.....	II [858], [1624], [13235]
BR 10/81 1 IRBRD 404.....	II [21289], [23131]
BR 12/81 1 IRBRD 406.....	II [3556]
BR 1/82 1 IRBRD 407.....	II [22546], [22816]
BR 2/82 1 IRBRD 410.....	II [10398], [20342], [21421]
D 8/68 1 IRBRD 67.....	II [13862.9]
D 27/69 1 IRBRD 8.....	II [3426]
D 29/69 1 IRBRD 12.....	II [9049]
D 17/72 1 IRBRD 97.....	II [20836]
D 23/74 1 IRBRD 168.....	II [5225]
D 11/76 1 IRBRD 239.....	II [5357.1]
D 2/75 3 IRBRD 172.....	II [6258.1]
D 3/80 1 IRBRD 356.....	II [5781.6]
D 2/82 1 IRBRD 410.....	II [10398]
D 3/82 2 IRBRD 1.....	II [17149], [18410], [22818], [22954]
D 7/82 2 IRBRD 5.....	II [2524], [2612], [2614]
D 8/82 2 IRBRD 8.....	II [3557], [3607]
D 11/82 2 IRBRD 11.....	II [2478], [2524], [2525], [2570], [2612]
D 12/82 2 IRBRD 19.....	II [3021]
D 15/82 2 IRBRD 27.....	II [5718.28]
D 20/82 2 IRBRD 34.....	II [2524], [2612]

Table of Court and Board of Review Cases

D 1/83 2 IRBRD 36	II [17194], [22818]
D 2/83 2 IRBRD 39	II [22865]
D 4/83 2 IRBRD 41	II [8146], [8508], [9994]
D 14/83 2 IRBRD 47	II [18001]
D 15/83 2 IRBRD 50	II [22818]
D 16/83 2 IRBRD 54	II [3557], [3694]
D 20/83 2 IRBRD 57	II [13460], [13501], III [32]
D 25/83 2 IRBRD 77	II [5765], [10262]
D 2/84 2 IRBRD 89	II [2524]
D 4/84 2 IRBRD 94	II [22818]
D 6/84 2 IRBRD 97	II [5357], [5402], [5358], [16563]
D 7/84 2 IRBRD 58	II [6305], [6346], [6932], [7201], [7382], III [13]
D 10/84 2 IRBRD 103	II [2524]
D 11/84 2 IRBRD 108	II [2524], [2884]
D 13/84 2 IRBRD 112	II [7068]
D 21/84 2 IRBRD 130	II [4322], [18317]
D 23/84 2 IRBRD 134	II [3607]
D 24/84 2 IRBRD 136	II [22818], [22820]
D 26/84 2 IRBRD 139	II [5854]
D 29/84 3 IRBRD 52	II [6571]
D 30/84 2 IRBRD 152	II [5357], [5358], [5402]
D 33/84 2 IRBRD 347	II [3693]
D 4/85 2 IRBRD 155	II [4592]
D 5/85 2 IRBRD 157	II [6349]
D 6/85 2 IRBRD 162	II [8191]
D 13/85 2 IRBRD 173	II [22816], [22862]
D 19/85 2 IRBRD 182	II [7741], [7831]
D 31/85 2 IRBRD 201	II [2837], [3470]
D 35/85 2 IRBRD 217	II [4280]
D 41/85(A) 3 IRBRD 169	II [20927]
D 2/86 2 IRBRD 299	II [3468]
D 3/86 2 IRBRD 231	II [9905]
D 8/86 2 IRBRD 241	II [13235]
D 12/86 2 IRBRD 245	II [9599]
D 14/86 2 IRBRD 250	II [3604]
D 17/86 2 IRBRD 254	II [2524]
D 25/86 2 IRBRD 258	II [3556]
D 28/86 10 IRBRD 220	II [6620]
D 35/86 2 IRBRD 259	II [5808], [5854]
D 36/86 2 IRBRD 276	II [5808], [5854]
D 52/86 2 IRBRD 314	I [82], II [8418], [8689], [15934], [18634], [18676], [18724], [18775], [18779]
D 56/86 2 IRBRD 323	II [3468]
D 58/86 2 IRBRD 326	II [5854]
D 71/86 2 IRBRD 292	II [3739]
D 3/87 and D 4/87 2 IRBRD 329	II [13952]
D 5/87 2 IRBRD 332	II [3468]
D 7/87 2 IRBRD 335	II [8191]
D 8/87 2 IRBRD 343	II [21421]
D 9/87 2 IRBRD 367	II [3556]
D 14/87 2 IRBRD 369	II [1490][5225]
D 15/87 2 IRBRD 373	II [409], [5718.14], [5718.15], [5718.18], [7066], [8913]
D 16/87 2 IRBRD 381	II [2524]
D 17/87 2 IRBRD 385	II [7293], [20702]
D 18/87 2 IRBRD 391	II [23131]
D 23/87 2 IRBRD 393	II [5854]

Table of Court and Board of Review Cases

D 24/87 2 IRBRD 398	II [4502]
D 25/87 2 IRBRD 400	II [4415], [4638]
D 30/87(A) 3 IRBRD 176	II [20926], [20927], [20928], [21063]
D 31/87 2 IRBRD 409	II [5225], [5357], [5358], [20836]
D 32/87 2 IRBRD 412	II [2074]
D 36/87 2 IRBRD 414	II [8508], [9049]
D 37/87 2 IRBRD 420	II [5537]
D 38/87 2 IRBRD 422	II [2071]
D 44/87 2 IRBRD 438	II [8510], [9598]
D 45/87 2 IRBRD 444	II [8510], [9598]
D 46/87 2 IRBRD 447	II [3691], [3922]
D 52/87 2 IRBRD 461	II [1490], [5357], [5358], [5402], [18499.1]
D 55/87 3 IRBRD 1	II [1533], [5718.25]
D 57/87 3 IRBRD 8	II [13501], III [32]
D 58/87 3 IRBRD 11	II [22909]
D 59/87 3 IRBRD 17	II [22820]
D 60/87 3 IRBRD 24	II [5493]
D 62/87 3 IRBRD 43	II [8191], [21468]
D 63/87 3 IRBRD 55	II [22910]
D 64/87 3 IRBRD 60	II [5225]
D 65/87 3 IRBRD 66	II [5225], [5357], [5358], [5537]
D 66/87 3 IRBRD 86	II [18410]
D 68/87 3 IRBRD 105	II [8731], [9093], [9094]
D 2/88 3 IRBRD 125	II [22865], [22910], [22955]
D 5/88 3 IRBRD 144	II [20342]
D 6/88 3 IRBRD 154	II [2704]
D 7/88 3 IRBRD 156	II [20836], [21425]
D 9/88 3 IRBRD 166	II [6797]
D 11/88 3 IRBRD 191	II [3556]
D 12/88 3 IRBRD 194	II [8102], [8327], [8509], [8687], [9597.7]
D 14/88 3 IRBRD 206	II [7068], [21425], [21466]
D 15/88 3 IRBRD 223	II [4592]
D 16/88 3 IRBRD 225	II [5583]
D 17/88 3 IRBRD 232	II [7203], [7427]
D 18/88 3 IRBRD 241	II [21468], [21469]
D 19/88 3 IRBRD 255	II [5225], [5237], [5357], [5358], [5537]
D 20/88 3 IRBRD 265	II [22910]
D 21/88 3 IRBRD 267	II [6571]
D 22/88 3 IRBRD 278	II [8732], [9094]
D 24/88 3 IRBRD 289	II [3288], [3289]
D 26/88 3 IRBRD 299	II [5854], [6348], [7382], [7427], [8555]
D 28/88 3 IRBRD 312	II [18406], [18410], [18452]
D 29/88 3 IRBRD 319	II [21331]
D 30/88, 31/88 and 32/88 3 IRBRD 322	II [275], [586.1], [9181], [9182]
D 33/88 3 IRBRD 331	II [22910]
D 34/88 3 IRBRD 336	II [22907], [22910]
D 35/88 3 IRBRD 346	II [5900], [6212.4]
D 36/88 3 IRBRD 354	II [21331], [22816], [23132]
D 37/88 3 IRBRD 360	II [2524], [2525], [2611], [2884], [2885]
D 38/88 3 IRBRD 365	II [8508], [9049]
D 39/88 3 IRBRD 370	II [5225]
D 40/88 3 IRBRD 377	II [21331], [22910], [23131]
D 41/88 3 IRBRD 387	II [7070], [9946]
D 42/88 3 IRBRD 395	II [22910]
D 43/88 3 IRBRD 405	II [22910]
D 45/88 3 IRBRD 410	II [22910], [22955]

Table of Court and Board of Review Cases

D 46/88 3 IRBRD 414	II [9460]
D 48/88 3 IRBRD 425	II [1490], [5537]
D 49/88 3 IRBRD 431	II [13953], [13955], [13998]
D 50/88 3 IRBRD 448	II [8284]
D 51/88 3 IRBRD 456	II [5043], [7069], [11971]
D 52/88 4 IRBRD 1	II [6936], [21468]
D 53/88 4 IRBRD 10	II [22907], [22910]
D 54/88 4 IRBRD 15	II [22910]
D 55/88 4 IRBRD 20	II [21512]
D 56/88 4 IRBRD 25	II [22910]
D 57/88 4 IRBRD 35	II [1490]
D 58/88 4 IRBRD 41	II [5718.28], [5900], [5944], [7382]
D 60/88 4 IRBRD 52	II [8644], [9050]
D 61/88 and D 62/88 4 IRBRD 62	II [1396], [5225], [5237], [1490], [5359]
D 63/88 4 IRBRD 68	II [22910]
D 65/88 4 IRBRD 71	II [5237], [6886]
D 65/88(A) 4 IRBRD 375	II [20885], [21063]
D 66/88 4 IRBRD 85	II [8731], [8732]
D 67/88 4 IRBRD 95	II [5537]
D 68/88 4 IRBRD 107	II [2324], [2611]
D 71/88 4 IRBRD 111	II [5943]
D 73/88 4 IRBRD 127	II [22910]
D 76/88 4 IRBRD 136	II [3691], [21290], [21421], [21601]
D 77/88 4 IRBRD 142	II [8555]
D 78/88 4 IRBRD 155	II [4278]
D 79/88 4 IRBRD 160	II [3289]
D 2/89 4 IRBRD 165	II [1490], [5225]
D 4/89 4 IRBRD 172	II [22910]
D 5/89 4 IRBRD 177	II [22910]
D 6/89 4 IRBRD 182	II [22910]
D 7/89 4 IRBRD 185	II [9946], [21425]
D 8/89 4 IRBRD 191	II [8493], [8510], [8555], [8778], [9598], [9600]
D 9/89 4 IRBRD 207	II [6571]
D 11/89 4 IRBRD 230	II [20660], [20704]
D 12/89 4 IRBRD 235	II [6571]
D 13/89 4 IRBRD 242	II [3243]
D 15/89 4 IRBRD 252	II [22862]
D 16/89 4 IRBRD 254	II [2570]
D 18/89 4 IRBRD 275	II [29910]
D 19/89 4 IRBRD 277	II [2570], [2611.1]
D 20/89 4 IRBRD 285	II [18451]
D 24/89 4 IRBRD 320	II [6212]
D 26/89 4 IRBRD 330	II [23135]
D 29/89 4 IRBRD 340	II [2884], [2885], [2927]
D 30/89 4 IRBRD 346	II [18451]
D 31/89 4 IRBRD 350	II [4367]
D 32/89 4 IRBRD 353	II [22861], [23135]
D 33/89 4 IRBRD 359	II [22861]
D 34/89 4 IRBRD 363	II [22861], [22908]
D 38/89 4 IRBRD 433	II [8912], [8914]
D 39/89 4 IRBRD 445	II [6797]
D 40/89 4 IRBRD 468	II [6571]
D 41/89 4 IRBRD 472	II [23177]
D 42/89 4 IRBRD 479	II [22908], [23135]
D 43/89 4 IRBRD 484	II [22910]
D 44/89 4 IRBRD 494	II [22862]

Table of Court and Board of Review Cases

D 45/89 4 IRBRD 498	II [4367]
D 46/89 4 IRBRD 502	II [22861]
D 47/89 4 IRBRD 506	II [22955]
D 48/89 4 IRBRD 512	II [22861]
D 50/89 4 IRBRD 527	II [2570], [2839], [4504]
D 51/89 4 IRBRD 535	II [23135]
D 54/89 4 IRBRD 547	II [2570]
D 56/89 4 IRBRD 552	II [18410]
D 57/89 5 IRBRD 1	II [7203]
D 58/89 5 IRBRD 6	II [22862]
D 59/89, D 60/89 and D 61/89 5 IRBRD 11	II [6571]
D 65/89 5 IRBRD 37	II [5247]
D 66/89 5 IRBRD 42	II [1038]
D 67/89 3 IRBRD 52	II [2611.1]
D 69/89 5 IRBRD 63	II [22861], [23177]
D 70/89 5 IRBRD 69	II [22910]
D 72/89 6 IRBRD 165	II [8192], [9599]
D 74/89 6 IRBRD 169	II [23135]
D 77/89 6 IRBRD 177	II [4278]
D 78/89 6 IRBRD 186	II [22952]
D 82/89 6 IRBRD 194	II [5492]
D 83/89 6 IRBRD 300	II [5492]
D 89/89 6 IRBRD 328	II [4504], [4640]
D 91/89 6 IRBRD 335	II [12782], [12917]
D 93/89 6 IRBRD 342	II [20523], [21513]
D 95/89 6 IRBRD 356	II [8192], [9599]
D 96/89 6 IRBRD 364	II [8384.2]
D 101/89 6 IRBRD 375	II [3871]
D 103/89 6 IRBRD 379	II [16516.1]
D 104/89 5 IRBRD 138	II [8913]
D 105/89 6 IRBRD 384	II [22955]
D 106/89 6 IRBRD 391	II [2837]
D 107/89 6 IRBRD 400	II [13505]
D 2/90 5 IRBRD 77	II [22816], [22861], [22910]
D 4/90 5 IRBRD 82	II [22910]
D 7/90 5 IRBRD 97	II [18410]
D 8/90 5 IRBRD 113	II [5492]
D 12/90 5 IRBRD 118	II [5854]
D 13/90 5 IRBRD 124	II [13501], [13546], [13550], III [32]
D 14/90 5 IRBRD 131	II [3784.1], [3919.1]
D 17/90 5 IRBRD 143	II [2570]
D 18/90 5 IRBRD 147	II [5492]
D 20/90 5 IRBRD 164	II [1490], [5402], [8555]
D 22/90 5 IRBRD 167	II [23177]
D 23/90 5 IRBRD 178	II [4502]
D 25/90 5 IRBRD 187	II [316], [1039], [20836]
D 26/90 5 IRBRD 193	II [6033]
D 27/90 5 IRBRD 203	II [23131]
D 29/90 5 IRBRD 210	II [5854], [20836]
D 32/90 5 IRBRD 226	II [2659]
D 33/90 5 IRBRD 248	II [6348]
D 35/90 5 IRBRD 255	II [5492], [5495], [5540]
D 36/90 5 IRBRD 295	II [4637]
D 38/90 5 IRBRD 302	II [13546]
D 40/90 5 IRBRD 306	II [2570]
D 42/90 5 IRBRD 316	II [1490], [5359], [5402]

Table of Court and Board of Review Cases

D 45/90 5 IRBRD 332	II [23131]
D 47/90 5 IRBRD 338	II [22775], [22910]
D 49/90 5 IRBRD 394	II [8374], [8384.1], [8732]
D 53/90 5 IRBRD 402	II [20746]
D 54/90 5 IRBRD 414	II [2659]
D 55/90 5 IRBRD 420	II [5586], [5854]
D 61/90 5 IRBRD 444	II [22861], [23177]
D 62/90 5 IRBRD 451	II [23135]
D 65/90 5 IRBRD 455	II [23135]
D 66/90 (1991) 1 HKRC §80–097	II [4504]
D 68/90 5 IRBRD 460	I [81], [84], [8376], [9137], [18721]
D 70/90 5 IRBRD 488	II [8192], [8599]
D 71/90 5 IRBRD 493	II [10173], [10175]
D 72/90 5 IRBRD 503	II [4502]
D 73/90 (1991) 1 HKRC §80–104	II [4595]
D 75/90 5 IRBRD 511	II [22862]
D 76/90 5 IRBRD 515	II [4595]
D 77/90 5 IRBRD 525	II [2659]
D 78/90 6 IRBRD 1	II [3606], [3830]
D 2/91 5 IRBRD 532	II [16516.1], [16516.2]
D 3/91 5 IRBRD 537	II [20660], [21511]
D 4/91 5 IRBRD 542	II [3784.1], [3785], [3919], [3919.6]
D 5/91 5 IRBRD 549	II [8192]
D 6/91 5 IRBRD 556	II [2039], [21469], [21470]
D 8/91 (1991) 1 HKRC §80–117	II [6035]
D 9/91 5 IRBRD 563	II [22817]
D 10/91 5 IRBRD 570	II [7203]
D 11/91 6 IRBRD 4	II [17959], [23042]
D 12/91 10 IRBRD 1	II [5538]
D 13/91 6 IRBRD 9	II [5492]
D 14/91 6 IRBRD 16	II [22910]
D 16/91 6 IRBRD 24	II [5492]
D 17/91 6 IRBRD 33	II [4502]
D 18/91 6 IRBRD 36	II [22816]
D 20/91 6 IRBRD 42	II [5718.18], [7203]
D 21/91 6 IRBRD 57	II [16516.1]
D 27/91 6 IRBRD 65	II [18541], [20746]
D 28/91 6 IRBRD 70	II [2971]
D 32/91 6 IRBRD 74	II [6258], [6258.1]
D 34/91 6 IRBRD 124	II [22861], [23135]
D 38/91 (1992) 1 HKRC §80–169 (Case B8)	II [2882]
D 39/91 6 IRBRD 146	II [21466], [21559]
D 40/91 6 IRBRD 159	II [21421]
D 41/91 6 IRBRD 211	II [5854]
D 42/91 6 IRBRD 223	II [5629]
D 42/91(A) 7 IRBRD 216	II [20885], [20927], [20973]
D 43/91 6 IRBRD 233	II [8868], [9049], [12331]
D 47/91 6 IRBRD 256	II [5854]
D 48/91 6 IRBRD 266	II [5492]
D 49/91 6 IRBRD 277	II [23135]
D 51/91 6 IRBRD 288	II [1038]
D 52/91 6 IRBRD 296	II [22910]
D 53/91 6 IRBRD 404	II [22952]
D 55/91 6 IRBRD 424	II [2611.1], [2614]
D 56/91 6 IRBRD 432	II [2837], [2881]
D 58/91 6 IRBRD 441	II [1756]

Table of Court and Board of Review Cases

D 59/91 6 IRBRD 445	II [4415]
D 60/91 6 IRBRD 450	II [8598]
D 61/91 6 IRBRD 457	II [8376], [8380], [18728.2]
D 62/91 6 IRBRD 476	II [5492]
D 64/91 6 IRBRD 484	II [6572], [20976]
D 65/91 6 IRBRD 527	II [6573], [6573.1]
D 67/91 7 IRBRD 227	II [8644], [8914]
D 71/91 7 IRBRD 1	II [22861]
D 73/91 7 IRBRD 8	II [7068.1]
D 74/91 7 IRBRD 16	II [5447], [5537]
D 75/91 7 IRBRD 40	II [18451]
D 77/91 7 IRBRD 50	II [20836]
D 2/92 7 IRBRD 56	II [22861]
D 3/92 7 IRBRD 61	II [5492]
D 4/92 7 IRBRD 75	II [5492]
D 5/92 7 IRBRD 84	II [22861]
D 6/92 7 IRBRD 88	II [18451]
D 8/92 7 IRBRD 107	II [2570], [20836]
D 9/92 7 IRBRD 112	II [23087]
D 10/92 7 IRBRD 115	II [2570]
D 12/92 7 IRBRD 122	II [3290]
D 14/92 7 IRBRD 125	II [5492]
D 15/92 7 IRBRD 136	II [5492]
D 16/92 7 IRBRD 140	II [4636], [20341]
D 18/92 7 IRBRD 144	II [20660], [20746]
D 19/92 7 IRBRD 156	II [3243], [3289], [3515]
D 20/92 7 IRBRD 166	II [18727], [18772], [18817], [18819], [18727], [18820], [18856], [18857], [18858]
D 21/92 7 IRBRD 186	II [5718.33], [6707], [7427]
D 22/92 7 IRBRD 246	II [2659]
D 23/92 7 IRBRD 268	II [5492]
D 24/92 7 IRBRD 273	II [3556]
D 25/92 8 IRBRD 348	II [3290]
D 27/92 7 IRBRD 279	II [22910]
D 28/92 7 IRBRD 287	II [4188]
D 29/92 7 IRBRD 291	II [5492]
D 30/92 7 IRBRD 299	II [3691]
D 31/92 7 IRBRD 303	II [5673]
D 32/92 7 IRBRD 345	II [5492]
D 34/92 7 IRBRD 356	II [5492]
D 35/92 7 IRBRD 363	II [3422], [4548]
D 36/92 7 IRBRD 366	II [3289]
D 37/92 7 IRBRD 391	II [4637]
D 38/92 7 IRBRD 399	II [5492]
D 41/92 7 IRBRD 411	II [4459], [4460]
D 42/92 7 IRBRD 420	II [3332]
D 43/92 7 IRBRD 424	II [3289]
D 44/92 7 IRBRD 324	I [81], II [8418], [8461], [8462], [8463], [8463.1], [11252], [11344], [18590], [18634], [18727], [18774], [18816], [18819], [18820], [18857], [18858], [18902.6], [18948.3]
D 45/92 7 IRBRD 429	II [5492]
D 46/92 7 IRBRD 436	II [4501], [4593]
D 49/92 8 IRBRD 1	II [5584], [5586], [21467]
D 50/92 8 IRBRD 17	II [5492]
D 52/92 8 IRBRD 41	II [20836]

Table of Court and Board of Review Cases

D 53/92 7 IRBRD 446	II [23177]
D 54/92 8 IRBRD 46	II [3607], [3691], [3693], [3872]
D 59/92 8 IRBRD 63	II [6574], [6575]
D 61/92 7 IRBRD 74	II [5492]
D 62/92 8 IRBRD 85	II [3557], [3607]
D 63/92 8 IRBRD 88	II [20836]
D 3/93 8 IRBRD 96	II [4502]
D 4/93 8 IRBRD 104	II [4593]
D 5/93 8 IRBRD 110	II [3556]
D 7/93 8 IRBRD 115	II [23135]
D 8/93 8 IRBRD 119	II [5492]
D 9/93 8 IRBRD 137	II [22910]
D 11/93 8 IRBRD 143	II [22910]
D 12/93 8 IRBRD 147	II [4189], [17192], [19130], [20434], [20476], [20658], [20660], [20836], [21965]
D 15/93 8 IRBRD 350	II [3288], [3290]
D 16/93 (1994) 1 HKRC §80-254	II [23177]
D 17/93 8 IRBRD 126	II [5718.37], [6710]
D 22/93 8 IRBRD 168	II [22910], [23177]
D 24/93 8 IRBRD 172	II [2659]
D 25/93 8 IRBRD 236	II [20836]
D 26/93 8 IRBRD 183	II [5492]
D 28/93 8 IRBRD 206	II [5492]
D 29/93 8 IRBRD 211	II [17193], [22910]
D 31/93 8 IRBRD 352	II [5492]
D 32/93 8 IRBRD 261	II [8376]
D 33/93 8 IRBRD 278	II [5492]
D 34/93 8 IRBRD 294	II [5492]
D 36/93 8 IRBRD 301	II [14538]
D 37/93 8 IRBRD 304	II [1038], [1581], [1583], [5045], [5086]
D 42/93 8 IRBRD 318	II [23135]
D 43/93 8 IRBRD 323	II [3287]
D 44/93 8 IRBRD 332	II [5492]
D 47/93 8 IRBRD 342	II [6620]
D 48/93 8 IRBRD 366	II [22910]
D 50/93 8 IRBRD 369	II [22910]
D 52/93 8 IRBRD 372	II [22910]
D 53/93 8 IRBRD 382	II [22910]
D 54/93 8 IRBRD 391	II [22910]
D 55/93 8 IRBRD 395	II [3331]
D 56/93 9 IRBRD 1	II [5491]
D 57/93 9 IRBRD 18	II [22911], [23131]
D 58/93 8 IRBRD 402	II [20836]
D 59/93 8 IRBRD 404	II [4595], [4637]
D 60/93 8 IRBRD 407	II [5492]
D 61/93 8 IRBRD 413	II [22910]
D 63/93 8 IRBRD 420	II [3287]
D 64/93 9 IRBRD 31	II [6125], [6573.1]
D 65/93 9 IRBRD 38	II [2659.1]
D 66/93 9 IRBRD 54	II [6841.1]
D 3/94 9 IRBRD 69	II [3243], [3289]
D 4/94 9 IRBRD 75	II [22911]
D 5/94 9 IRBRD 79	II [22911]
D 6/94 9 IRBRD 88	II [22911]
D 7/94 9 IRBRD 92	II [22817.1], [22911]
D 8/94 9 IRBRD 108	II [5536]

Table of Court and Board of Review Cases

D 9/94 9 IRBRD 118	II [22911]
D 10/94 9 IRBRD 125	II [20836], [21425]
D 11/94 (1994) 1 HKRC §80–301	II [4188.1]
D 12/94 9 IRBRD 131	II [2885], [2927]
D 13/94 9 IRBRD 136	II [3288.2]
D 15/94 9 IRBRD 143	II [5536]
D 17/94 9 IRBRD 149	II [22911]
D 18/94 9 IRBRD 159	II [4594.1], [4640]
D 19/94 9 IRBRD 167	II [2928]
D 20/94 9 IRBRD 177	II [20836]
D 21/94 9 IRBRD 182	II [20836], [22911]
D 23/94 9 IRBRD 209	II [5492]
D 24/94 9 IRBRD 226	II [22911]
D 25/94 9 IRBRD 184	II [2478], [2570]
D 26/94 9 IRBRD 189	II [3288.2], [3288.6], [3288.8]
D 27/94 9 IRBRD 192	II [3288.2], [3288.6]
D 31/94 9 IRBRD 196	II [22911]
D 32/94 9 IRBRD 97	II [8376], [18633], [18634], [18635], [18728.2]
D 33/94 9 IRBRD 201	II [4456]
D 36/94 9 IRBRD 249	II [5492]
D 37/94 9 IRBRD 254	II [22911]
D 38/94 9 IRBRD 264	II [3288], [3288.6]
D 40/94 9 IRBRD 269	II [22911]
D 42/94 10 IRBRD 275	II [3608]
D 43/94 9 IRBRD 278	II [2611.1], [2839.2]
D 46/94 9 IRBRD 282	II [22911]
D 49/94 9 IRBRD 285	II [2837]
D 50/94 9 IRBRD 290	II [22911]
D 51/94 9 IRBRD 307	II [4280], [4367]
D 52/94 9 IRBRD 292	II [5357], [5358]
D 53/94 9 IRBRD 313	II [20836]
D 54/94 9 IRBRD 326	II [3556], [4456]
D 55/94 9 IRBRD 331	II [22911]
D 56/94 9 IRBRD 301	II [22911]
D 57/94 9 IRBRD 335	II [5359]
D 58/94 9 IRBRD 341	II [22911]
D 59/94 9 IRBRD 343	II [20703], [22911]
D 60/94 9 IRBRD 347	II [20660]
D 63/94 10 IRBRD 8	II [22911]
D 64/94 9 IRBRD 361	II [22911]
D 65/94 9 IRBRD 369	II [4278]
D 66/94 9 IRBRD 373	II [3784.1], [3919.1]
D 68/94 9 IRBRD 379	II [22911]
D 69/94 9 IRBRD 386	II [22911], [23131]
D 70/94 10 IRBRD 16	II [5492]
D 72/94 10 IRBRD 32	II [22911]
D 73/94 10 IRBRD 36	II [5536]
D 75/94 10 IRBRD 39	II [22911]
D 76/94 9 IRBRD 394	II [5492]
D 77/94 10 IRBRD 42	II [6166.1], [6166.2]
D 78/94 10 IRBRD 66	II [2659.2]
D 79/94 9 IRBRD 409	II [5492]
D 1/95 10 IRBRD 71	II [22911]
D 2/95 10 IRBRD 135	II [2928]
D 3/95 10 IRBRD 74	II [5492]
D 7/95 10 IRBRD 79	II [22911]

Table of Court and Board of Review Cases

D 8/95 10 IRBRD 88	II [5492]
D 10/95 10 IRBRD 92	II [6618]
D 11/95 10 IRBRD 132	II [22911]
D 16/95 10 IRBRD 144	II [3331]
D 17/95 10 IRBRD 151	II [5492]
D 18/95 10 IRBRD 228	II [5492]
D 19/95 10 IRBRD 157	II [3557]
D 24/95 10 IRBRD 162	II [22911]
D 25/95 10 IRBRD 234	II [5492]
D 27/95 10 IRBRD 239	II [5492]
D 28/95 10 IRBRD 169	II [4367], [6618]
D 29/95 10 IRBRD 247	II [2611.1], [2839.2]
D 30/95 10 IRBRD 176	II [5492]
D 31/95 10 IRBRD 183	II [5492]
D 32/95 10 IRBRD 195	II [3288.6]
D 33/95 10 IRBRD 254	II [5854]
D 34/95 10 IRBRD 199	II [5492]
D 35/95 10 IRBRD 205	II [5492]
D 36/95 10 IRBRD 212	II [2611.1], [2839.2], [2839.11], [3691]
D 37/95 10 IRBRD 261	II [6575]
D 39/95 10 IRBRD 265	II [5492]
D 40/95 10 IRBRD 275	II [2838], [2839]
D 41/95 10 IRBRD 285	II [5492]
D 42/95 10 IRBRD 292	II [5492]
D 43/95 10 IRBRD 298	II [17149], [22911]
D 44/95 10 IRBRD 303	II [5492]
D 46/95 10 IRBRD 308	II [3919.1], [3919.2]
D 48/95 10 IRBRD 319	II [5492]
D 49/95 10 IRBRD 326	II [21425]
D 50/95 11 IRBRD 1	II [5492]
D 52/95 11 IRBRD 7	II [22911]
D 55/95 11 IRBRD 10	II [8016], [8420], [8420.02], [8871], [8915]
D 57/95 11 IRBRD 19	II [22911]
D 58/95 11 IRBRD 24	II [22911]
D 59/95 11 IRBRD 27	II [2659.3], [2703]
D 65/95 11 IRBRD 35	II [5492]
D 67/95 11 IRBRD 44	II [8463.1], [9343.1], [18634.1], [18814], [18902.6]
D 68/95 11 IRBRD 93	II [22911]
D 69/95 11 IRBRD 102	II [5492]
D 70/95 11 IRBRD 110	II [2659]
D 72/95 11 IRBRD 124	II [22911]
D 73/95 11 IRBRD 130	II [2659.6]
D 75/95 11 IRBRD 145	II [2659.3]
D 82/95 11 IRBRD 157	II [21423.1]
D 92/95 11 IRBRD 173	II [3827.1], [3827.2]
D 105/95 11 IRBRD 232	II [22911]
D 112/95 11 IRBRD 237	II [22911]
D 113/95 11 IRBRD 248	II [22911]
D 116/95 11 IRBRD 254	II [5493]
D 121/95 11 IRBRD 183	II [5492], [5492.3], [5492.3]
D 124/95 11 IRBRD 192	II [22911]
D 126/95 11 IRBRD 277	II [22911]
D 131/95 11 IRBRD 282	II [22911]
D 1/96 11 IRBRD 290	II [2837]
D 2/96 11 IRBRD 300	II [6620], [8464]
D 3/96 11 IRBRD 320	II [22911]

Table of Court and Board of Review Cases

D 8/96 11 IRBRD 400.....	II [22911]
D 14/96 11 IRBRD 406.....	II [6166], [6212.4]
D 15/96 11 IRBRD 439.....	II [2659]
D 16/96 11 IRBRD 351.....	II [22911]
D 24/96 11 IRBRD 467.....	II [22911]
D 25/96 11 IRBRD 478.....	II [22911]
D 26/96 11 IRBRD 483.....	II [2570]
D 29/96 11 IRBRD 490.....	II [22911]
D 34/96 11 IRBRD 497.....	II [3827.2]
D 35/96 11 IRBRD 504.....	II [5854], [21467]
D 37/96 12 IRBRD 264.....	II [5493]
D 38/96 11 IRBRD 529.....	II [10486], [5359.1]
D 50/96 11 IRBRD 547.....	II [16516], [16516.1]
D 52/96 11 IRBRD 554.....	II [18634.1], [18902], [9458.1]
D 53/96 11 IRBRD 586.....	II [2837]
D 56/96 12 IRBRD 1.....	II [22911]
D 59/96 12 IRBRD 8.....	II [22911]
D 62/96 11 IRBRD 633.....	II [22911]
D 63/96 11 IRBRD 641.....	II [22911]
D 67/96 11 IRBRD 653.....	II [18410]
D 68/96 11 IRBRD 663.....	II [5492.1], [5492.2]
D 69/96 11 IRBRD 677.....	II [5492.1]
D 74/96 11 IRBRD 693.....	II [22911]
D 75/96 12 IRBRD 19.....	II [5586], [5854]
D 77/96 11 IRBRD 698.....	II [5492.3]
D 78/96 12 IRBRD 710.....	II [2885]
D 80/96 11 IRBRD 714.....	II [22911]
D 89/96 11 IRBRD 719.....	II [8148.1]
D 90/96 11 IRBRD 727.....	II [3289], [3331], [3422.1]
D 100/96 12 IRBRD 37.....	II [5492.1]
D 102/96 12 IRBRD 44.....	II [5492.1]
D 103/96 12 IRBRD 49.....	II [2659.1]
D 104/96 12 IRBRD 74.....	II [22911]
D 107/96 12 IRBRD 83.....	II [5718.21], [5718.31], [6620]
D 1/97 12 IRBRD 95.....	II [5492.1]
D 3/97 12 IRBRD 115.....	II [3288.7]
D 6/97 12 IRBRD 124.....	II [5492.1]
D 8/97 12 IRBRD 129.....	II [5492.1]
D 11/97 12 IRBRD 147.....	II [2079], [2572], [2885], [2927]
D 16/97 12 IRBRD 155.....	II [5492.1]
D 18/97 12 IRBRD 273.....	II [22911]
D 20/97 12 IRBRD 161.....	II [2569.2], [2570], [2571]
D 22/97 12 IRBRD 188.....	II [22911]
D 24/97 12 IRBRD 195.....	II [3288.14], [3289.4]
D 25/97 12 IRBRD 204.....	II [22861], [22911]
D 27/97 12 IRBRD 210.....	II [22911]
D 31/97 12 IRBRD 215.....	II [5492.1]
D 33/97 12 IRBRD 228.....	II [3827.3], [3827.4], [3827.5]
D 39/97 12 IRBRD 276.....	II [8418]
D 40/97 12 IRBRD 241.....	II [2839.2]
D 44/97 12 IRBRD 292.....	II [18728], [18776], [18816], [18948.1], [18949]
D 47/97 12 IRBRD 313.....	II [2611.1]
D 48/97 12 IRBRD 316.....	II [5492.1]
D 49/97 12 IRBRD 313.....	II [2927.1]
D 49/97 12 IRBRD 324.....	II [13862.6], [14629.1], [14716]
D 51/97 12 IRBRD 338.....	II [6437], [6618]

Table of Court and Board of Review Cases

D 54/97 12 IRBRD 354	II [2885], [2886]
D 60/97 12 IRBRD 367	II [3289]
D 61/97 12 IRBRD 378	II [5492.1]
D 62/97 12 IRBRD 391	II [13684], [13772], [13774]
D 69/97 12 IRBRD 398	II [18136.1], [22816], [22861]
D 71/97 12 IRBRD 410	II [6212], [6212.3], [6256], [8372], [9181.1], [9597.9]
D 73/97 12 IRBRD 439	II [8511]
D 76/97 12 IRBRD 448	II [5629]
D 79/97 12 IRBRD 461	II [2571], [2571.01]
D 81/97 12 IRBRD 475	II [23131], [22911]
D 84/97 12 IRBRD 487	II [3288.7]
D 89/97 12 IRBRD 498	II [22911]
D 92/97 12 IRBRD 505	II [13504], [13727.5]
D 94/97 12 IRBRD 517	II [22816.2], [22952.1]
D 96/97 12 IRBRD 520	II [22911], [23087], [23131]
D 98/97 12 IRBRD 525	II [5492.1]
D 100/97 12 IRBRD 544	II [22911]
D 102/97 12 IRBRD 549	II [5492.1]
D 103/97 12 IRBRD 555	II [3289.1], [18633]
D 105/97 13 IRBRD 1	II [5492.1]
D 111/97 13 IRBRD 20	II [5359.1], [5359.2], [10398.1]
D 112/97 13 IRBRD 31	II [22911]
D 113/97 13 IRBRD 36	II [5492.1]
D 114/97 13 IRBRD 42	II [22911]
D 115/97 13 IRBRD 45	II [3604], [3871], [3871.1]
D 116/97 13 IRBRD 51	II [5492.1]
D 117/97 13 IRBRD 20	II [5854]
D 121/97 13 IRBRD 64	II [2659.6], [4637], [20704.1]
D 124/97 13 IRBRD 78	II [20704.1]
D 126/97 13 IRBRD 83	II [5492.1]
D 6/98 13 IRBRD 91	II [5492.1]
D 8/98 13 IRBRD 96	II [5492.1]
D 9/98 13 IRBRD 103	II [22911], [22816.3]
D 10/98 13 IRBRD 108	II [22911]
D 12/98 13 IRBRD 130	II [5492.1]
D 13/98 13 IRBRD 134	II [5492.1]
D 14/98 13 IRBRD 153	II [22862]
D 15/98 13 IRBRD 163	II [22998], [22998.1]
D 17/98 13 IRBRD 173	II [5492.1]
D 18/98 13 IRBRD 180	II [2571]
D 19/98 13 IRBRD 184	II [5492.1]
D 20/98 13 IRBRD 197	II [5492.1]
D 21/98 13 IRBRD 203	II [3557]
D 23/98 13 IRBRD 208	II [22911]
D 24/98 13 IRBRD 212	II [5492.1]
D 25/98 13 IRBRD 222	II [3288.2], [3288.3]
D 27/98 13 IRBRD 227	II [922], [2030], [2072], [2209.2], [2210]
D 28/98 13 IRBRD 234	II [5492.1]
D 30/98 13 IRBRD 247	II [5492.1]
D 33/98 13 IRBRD 264	II [3560]
D 38/98 13 IRBRD 268	II [5492.1]
D 38/98 13 IRBRD 275	II [4504]
D 39/98 13 IRBRD 275	II [4641]
D 42/98 13 IRBRD 280	II [5359.1]
D 43/98 13 IRBRD 285	II [3288.8]

Table of Court and Board of Review Cases

D 46/98 13 IRBRD 292	II [22862], [22911]
D 48/98 13 IRBRD 301	II [5492.1]
D 52/98 13 IRBRD 308	II [20836]
D 54/98 13 IRBRD 314	II [5492.1]
D 58/98 13 IRBRD 361	II [3288.8]
D 59/98 13 IRBRD 367	II [3288.8]
D 61/98 13 IRBRD 375	II [2611.1]
D 62/98 13 IRBRD 385	II [20659], [20660]
D 63/98 13 IRBRD 392	II [5492.1]
D 64/98 13 IRBRD 400	II [5854]
D 65/98 13 IRBRD 408	II [5492.1]
D 69/98 13 IRBRD 412	II [18635.011]
D 76/98 13 IRBRD 420	II [3289.1], [3289.4]
D 81/98 13 IRBRD 435	II [2930]
D 83/98 13 IRBRD 444	II [5492.2]
D 88/98 13 IRBRD 462	II [20836]
D 89/98 13 IRBRD 468	II [6212.5]
D 93/98 13 IRBRD 475	II [22911]
D 94/98 13 IRBRD 479	II [22911]
D 98/98 13 IRBRD 482	II [23087], [23088]
D 99/98 13 IRBRD 486	II [5492.1]
D 104/98 14 IRBRD 1	II [3288.2]
D 107/98 13 IRBRD 543	II [22911]
D 108/98 13 IRBRD 548	II [5492.1]
D 110/98 13 IRBRD 553	II [837], [18634A], [18635], [18728.2]
D 119/98 13 IRBRD 570	II [5492.2]
D 125/98 13 IRBRD 574	II [22911]
D 127/98 13 IRBRD 598	II [5492.1]
D 129/98 13 IRBRD 607	II [2839.1]
D 132/98 13 IRBRD 613	II [5359.1]
D 133/98 13 IRBRD 619	II [22998]
D 136/98 13 IRBRD 635	II [5492.3.2]
D 137/98 13 IRBRD 641	II [5492.3]
D 142/98 13 IRBRD 663	II [3421]
D 143/98 13 IRBRD 667	II [2611.1]
D 144/98 13 IRBRD 676	II [8016]
D 145/98 13 IRBRD 682	II [5492.2]
D 146/98 13 IRBRD 693	II [2570], [2571.2]
D 150/98 13 IRBRD 704	II [22911]
D 153/98 14 IRBRD 6	II [8914]
D 154/98 14 IRBRD 17	II [20881], [22998.1]
D 163/98 14 IRBRD 416	II [22868]
D 167/98 14 IRBRD 25	II [3288.9]
D 170/98 14 IRBRD 31	II [5854]
D 176/98 14 IRBRD 88	II [20704]
D 177/98 14 IRBRD 62	II [22911]
D 178/98 14 IRBRD 68	II [2659.4]
D 179/98 14 IRBRD 78	II [22818], [22911]
D 180/98 14 IRBRD 100	II [5583]
D 1/99 14 IRBRD 341	II [22911]
D 2/99 14 IRBRD 84	II [3289], [3331]
D 4/99 14 IRBRD 141	II [20704.1]
D 8/99 14 IRBRD 147	II [4416], [4505.1], [4547]
D 9/99 14 IRBRD 157	II [5492.2]
D 10/99 14 IRBRD 163	II [5492.1]
D 13/99 14 IRBRD 174	II [23089]

Table of Court and Board of Review Cases

D 14/99 14 IRBRD 183	II [22911]
D 15/99 14 IRBRD 189	II [5492.1]
D 18/99 14 IRBRD 204	II [3557], [3827.4], [3827.5], [8375], [8376.2], [18634A]
D 19/99 14 IRBRD 209	II [8376.2], [18635], [18728.2]
D 20/99 14 IRBRD 234	II [6349], [6620], [7068]
D 23/99 14 IRBRD 272	II [14537]
D 25/99 14 IRBRD 280	II [3288.5]
D 26/99 14 IRBRD 288	II [22911]
D 27/99 14 IRBRD 293	II [22911]
D 28/99 14 IRBRD 296	II [5492.1]
D 29/99 14 IRBRD 307	II [8416]
D 32/99 14 IRBRD 345	II [20659.1], [20704.2]
D 33/99 14 IRBRD 350	II [22911]
D 34/99 14 IRBRD 359	II [4280], [22861], [22867], [22911], [23132]
D 35/99 14 IRBRD 381	II [2570], [2614]
D 36/99 14 IRBRD 396	II [2272]
D 37/99 14 IRBRD 421	II [3288.10]
D 38/99 14 IRBRD 428	II [3694]
D 39/99 14 IRBRD 431	II [5492.1]
D 41/99 14 IRBRD 437	II [22911]
D 43/99 14 IRBRD 448	II [3784], [3784.1], [3919]
D 45/99 14 IRBRD 460	II [13459]
D 46/99 14 IRBRD 463	II [5492.2]
D 47/99 14 IRBRD 469	II [5492.1]
D 50/99 14 IRBRD 474	II [3288.2]
D 51/99 14 IRBRD 477	II [4459], [4641]
D 52/99 15 IRBRD 190	II [5536]
D 53/99 14 IRBRD 493	II [22998]
D 56/99 14 IRBRD 501	II [5492.1]
D 57/99 14 IRBRD 506	II [20659]
D 61/99 14 IRBRD 511	II [4456]
D 66/99 14 IRBRD 519	II [22911]
D 74/99 14 IRBRD 521	II [2839]
D 76/99 14 IRBRD 525	II [22911]
D 77/99 14 IRBRD 528	II [18637]
D 79/99 14 IRBRD 555	II [5492.1]
D 83/99 14 IRBRD 566	II [5583]
D 84/99 14 IRBRD 577	II [5492.1]
D 86/99 14 IRBRD 581	II [5718.2], [16516.2], [16517]
D 88/99 14 IRBRD 590	II [4682.2]
D 91/99 14 IRBRD 598	II [22816.4], [22911]
D 94/99 14 IRBRD 603	II [8372.2], [8376.2], [18728.2]
D 96/99 14 IRBRD 614	II [20704.2]
D 103/99 15 IRBRD 214	II [5807.3], [5808]
D 104/99 14 IRBRD 620	II [3288.3]
D 105/99 14 IRBRD 627	II [20704]
D 106/99 14 IRBRD 631	II [5492.1]
D 109/99 14 IRBRD 637	II [18410]
D 112/99 14 IRBRD 642	II [22911]
D 113/99 14 IRBRD 650	II [22911]
D 116/99 14 IRBRD 660	II [13502]
D 117/99 14 IRBRD 665	II [5492.1]
D 119/99 14 IRBRD 678	II [5492.1]
D 123/99 14 IRBRD 683	II [5492.1]
D 124/99 15 IRBRD 1	II [5492.1]

Table of Court and Board of Review Cases

D 125/99 15 IRBRD 4	II [5673.1]
D 128/99 15 IRBRD 16	II [3784]
D 130/99 15 IRBRD 21	II [2839]
D 132/99 15 IRBRD 25	II [6841.2.1], [6841.2.3]
D 136/99 15 IRBRD	II [5292.2]
D 137/99 15 IRBRD 50	II [5492.1]
D 138/99 15 IRBRD 61	II [22911]
D 139/99 15 IRBRD 66	II [20836]
D 142/99 15 IRBRD 72	II [2659], [20704.2]
D 143/99 15 IRBRD 79	II [5492.1]
D 144/99 15 IRBRD 85	II [5492.1]
D 145/99 15 IRBRD 91	II [6841.2.3]
D 146/99 15 IRBRD 118	II [5492.1]
D 148/99 15 IRBRD 125	II [5492.1]
D 151/99 15 IRBRD 135	II [5492.1]
D 152/99 15 IRBRD 146	II [5492.1]
D 1/00 15 IRBRD 159	II [16516.1]
D 5/00 15 IRBRD 458	II [5492.1]
D 8/00 15 IRBRD 268	II [6166.2]
D 9/00 15 IRBRD 163	II [5492.1]
D 15/00 15 IRBRD 174	II [5492.1]
D 18/00 15 IRBRD 478	II [5492.1]
D 20/00 15 IRBRD 297	II [2927]
D 21/00 15 IRBRD 309	II [3558]
D 23/00 15 IRBRD 316	II [22911]
D 26/00 15 IRBRD 321	II [5492.2], [5538.1]
D 28/00 15 IRBRD 330	II [3827.2], [18638]
D 29/00 15 IRBRD 334	II [2611]
D 30/00 15 IRBRD 339	II [3289]
D 31/00 15 IRBRD 485	II [5492.2]
D 33/00 15 IRBRD 343	II [22911]
D 34/00 15 IRBRD 345	II [4456]
D 35/00 15 IRBRD 352	II [13600]
D 36/00 15 IRBRD 356	II [22911]
D 37/00 15 IRBRD 360	II [22911]
D 38/00 15 IRBRD 363	II [13774]
D 39/00 15 IRBRD 369	II [18590], [18631.1], [18728], [18948]
D 40/00 15 IRBRD 384	II [5492.1]
D 41/00 15 IRBRD 390	II [20704.3]
D 42/00 15 IRBRD 395	II [22911]
D 43/00 15 IRBRD 397	II [4637]
D 44/00 15 IRBRD 403	II [2839]
D 45/00 15 IRBRD 408	II [5492.1]
D 46/00 15 IRBRD 504	II [21423.2]
D 47/00 15 IRBRD 422	II [18728], [18818]
D 50/00 15 IRBRD 807	II [17643.1], [18452]
D 53/00 15 IRBRD 529	II [8375], [8376], [9564], [18728.2]
D 55/00 15 IRBRD 542	II [6841.2.2]
D 56/00 15 IRBRD 563	II [3557], [3694], [18638]
D 60/00 15 IRBRD 580	II [5492.1]
D 63/00 15 IRBRD 593	II [5492.1]
D 65/00 15 IRBRD 610	II [22861], [22911]
D 66/00 15 IRBRD 625	II [5492.1]
D 67/00 15 IRBRD 643	II [22911]
D 68/00 15 IRBRD 651	II [5447]
D 69/00 15 IRBRD 663	II [22911]

Table of Court and Board of Review Cases

D 74/00 15 IRBRD 670	II [5359.1]
D 76/00 15 IRBRD 695	II [2571.2]
D 79/00 15 IRBRD 704	II [2659.2]
D 80/00 15 IRBRD 715	II [3289]
D 83/00 15 IRBRD 726	II [3019], [4188], [4367]
D 84/00 15 IRBRD 736	II [5492.1]
D 85/00 15 IRBRD 742	II [3693.2], [8638]
D 87/00 15 IRBRD 750	II [2572]
D 88/00 15 IRBRD 771	II [3289]
D 89/00 15 IRBRD 832	II [22911]
D 90/00 15 IRBRD 839	II [22911]
D 91/00 15 IRBRD 842	II [22911]
D 93/00 15 IRBRD 845	II [5492.1]
D 96/00 15 IRBRD 851	II [22911]
D 97/00 15 IRBRD 856	II [5492.1]
D 99/00 15 IRBRD 867	II [4682.2]
D 100/00 15 IRBRD 870	II [13861]
D 102/00 15 IRBRD 879	II [22911]
D 103/00 15 IRBRD 893	II [4726.3]
D 105/00 15 IRBRD 897	II [3693.2], [18638]
D 106/00 15 IRBRD 913	II [13188.39.1], [20659.2]
D 107/00 15 IRBRD 923	II [5492.1], [18635], [18728.2]
D 111/00 15 IRBRD 930	II [2659.5], [5492.1]
D 112/00 15 IRBRD 943	II [20836]
D 118/00 15 IRBRD 960	II [5854]
D 119/00 15 IRBRD 967	II [2839]
D 128/00 15 IRBRD 972	II [2571.1], [2927]
D 129/00 15 IRBRD 981	II [5239]
D 131/00 16 IRBRD 1	II [3288.5], [3422]
D 134/00 16 IRBRD 10	II [20836], [22861], [22911], [22955]
D 139/00 16 IRBRD 24	II [20704.2]
D 140/00 16 IRBRD 29	II [3693.1], [3827.2], [20659.2]
D 142/00 16 IRBRD 38	II [5447], [5854], [7743], [9905], [55886]
D 144/00 16 IRBRD 76	II [13772.1]
D 149/00 16 IRBRD 83	II [3827.1]
D 151/00 16 IRBRD 101	II [3288.4]
D 2/01 16 IRBRD 121	II [13188.46]
D 4/01 16 IRBRD 126	II [16516.2]
D 11/01 16 IRBRD 158	II [4502]
D 12/01 16 IRBRD 162	II [22911]
D 15/01 16 IRBRD 168	II [22911], [22870]
D 17/01 16 IRBRD 178	II [22911], [22862]
D 19/01 16 IRBRD 183	II [20704.2]
D 20/01 16 IRBRD 187	II [13188.38]
D 21/01 16 IRBRD 206	II [5241]
D 22/01 16 IRBRD 220	II [13188.39.1]
D 25/01 16 IRBRD 224	II [21511.1]
D 26/01 16 IRBRD 236	II [5447]
D 28/01 16 IRBRD 240	II [5492.2]
D 30/01 16 IRBRD 247	II [5492.2]
D 33/01 16 IRBRD 277	II [8376.1], [18631.1]
D 34/01 16 IRBRD 303	II [2881]
D 36/01 16 IRBRD 315	II [5492.1]
D 37/01 16 IRBRD 326	II [2839.1], [2886], [2927.1]
D 38/01 16 IRBRD 333	II [6754]
D 39/01 16 IRBRD 373	II [16516.1]

Table of Court and Board of Review Cases

D 42/01 16 IRBRD 524	II [13774]
D 43/01 16 IRBRD 391	II [22911]
D 45/01 16 IRBRD 406	II [5492.1]
D 46/01 16 IRBRD 412	II [22869], [22911]
D 47/01 16 IRBRD 433	II [2572]
D 50/01 16 IRBRD 445	II [22911]
D 51/01 16 IRBRD 451	II [3288.4]
D 54/01 16 IRBRD 465	II [5492.1]
D 55/01 16 IRBRD 477	II [2209.2]
D 56/01 16 IRBRD 480	II [18635]
D 58/01 16 IRBRD 494	II [5718.29], [9137]
D 59/01 16 IRBRD 503	II [23131]
D 60/01 16 IRBRD 510	II [3601.1]
D 61/01 16 IRBRD 529	II [2659.6]
D 62/01 16 IRBRD 537	II [21423.2]
D 63/01 16 IRBRD 558	II [5492.1]
D 64/01 16 IRBRD 565	II [5492.1]
D 67/01 16 IRBRD 574	II [2570], [2614], [18638], [18948]
D 70/01 16 IRBRD 595	II [3331], [3827.4]
D 73/01 16 IRBRD 619	II [20836], [20839]
D 74/01 16 IRBRD 626	II [5492.1]
D 75/01 16 IRBRD 641	II [22911]
D 76/01 16 IRBRD 645	II [5492.2]
D 77/01 16 IRBRD 654	II [5492.1]
D 79/01 16 IRBRD 667	II [3421], [3470]
D 81/01 16 IRBRD 671	II [3288.4]
D 82/01 16 IRBRD 681	II [2572], [2611.1], [20659.1]
D 83/01 16 IRBRD 692	II [20836]
D 85/01 16 IRBRD 696	II [22911]
D 87/01 16 IRBRD 725	II [3289]
D 88/01 16 IRBRD 730	II [22911]
D 90/01 16 IRBRD 757	II [22816], [22911]
D 92/01 16 IRBRD 773	II [5492.2]
D 93/01 16 IRBRD 784	II [3693.2]
D 94/01 16 IRBRD 792	II [13188.38]
D 96/01 16 IRBRD 796	II [16516.1]
D 97/01 16 IRBRD 804	II [5492.1]
D 99/01 16 IRBRD 816	II [8421]
D 101/01 16 IRBRD 833	II [20836]
D 103/01 16 IRBRD 837	II [22911]
D 104/01 16 IRBRD 847	II [5239]
D 108/01 16 IRBRD 860	II [3937]
D 110/01 16 IRBRD 869	II [22911]
D 112/01 16 IRBRD 880	II [18637]
D 115/01 16 IRBRD 893	II [22911]
D 117/01 16 IRBRD 898	II [5492.2]
D 118/01 16 IRBRD 902	II [2747.1]
D 123/01 16 IRBRD 915	II [13188.39.1], [13188.46]
D 127/01 16 IRBRD 925	II [5492.1]
D 128/01 16 IRBRD 939	II [8422]
D 129/01 16 IRBRD 963	II [18637]
D 130/01 16 IRBRD 970	II [18728.1]
D 131/01 16 IRBRD 986	II [22911]
D 133/01 17 IRBRD 1	II [3288], [3331], [3376]
D 137/01 17 IRBRD 9	II [13727.5]
D 138/01 17 IRBRD 15	II [2611]

Table of Court and Board of Review Cases

D 139/01 17 IRBRD 26	II [13188.46]
D 140/01 17 IRBRD 28	II [13772], [13774], [13775]
D 141/01 17 IRBRD 37	II [2839]
D 142/01 17 IRBRD 46	II [21423.2]
D 143/01 17 IRBRD 53	II [22911], [22951], [23131]
D 144/01 17 IRBRD 62	II [3827.5]
D 145/01 17 IRBRD 76	II [5492.1]
D 146/01 17 IRBRD 88	II [2611.1], [20704.2]
D 147/01 17 IRBRD 95	II [5492.1]
D 149/01 17 IRBRD 102	II [22911]
D 150/01 17 IRBRD 110	II [22911]
D 151/01 17 IRBRD 113	II [2206.1]
D 152/01 17 IRBRD 118	II [6166.2], [6168]
D 153/01 17 IRBRD 189	II [8372.2], [8375], [8376], [8376.2], [8376.3], [9049], [9564], [18635]
D 154/01 17 IRBRD 213	II [18728.1]
D 155/01 17 IRBRD 231	II [2703], [3938], [18728.1]
D 156/01 17 IRBRD 259	II [3557]
D 157/01 17 IRBRD 266	II [5492.1]
D 158/01 17 IRBRD 272	II [22911]
D 161/01 17 IRBRD 278	II [13367]
D 162/01 17 IRBRD 282	II [2839], [2885]
D 163/01 17 IRBRD 286	II [6841.2.2], [6841.2.4]
D 168/01 17 IRBRD 329	II [22911]
D 169/01 17 IRBRD 340	II [13772.1]
D 171/01 17 IRBRD 346	II [22861], [22911]
D 172/01 17 IRBRD 358	II [6618]
D 173/01 17 IRBRD 378	II [5492.1]
D 3/02 17 IRBRD 396	II [22861]
D 4/02 17 IRBRD 400	II [3782.3]
D 5/02 17 IRBRD 408	II [13188.38]
D 6/02 17 IRBRD 413	II [3919.1]
D 10/02 17 IRBRD 426	II [2571.01], [2839], [18631.1], [18638]
D 12/02 17 IRBRD 455	II [5492.1]
D 13/02 17 IRBRD 462	II [5492.1]
D 15/02 17 IRBRD 476	II [2839.1]
D 17/02 17 IRBRD 480	II [2074]
D 18/02 17 IRBRD 485	II [13188.39.1]
D 20/02 17 IRBRD 487	II [6571], [6616.1]
D 21/02 17 IRBRD 500	II [5586], [5854], [8195]
D 25/02 17 IRBRD 520	II [2571], [2571.01], [2839], [2885], [18631.1], [18638]
D 26/02 17 IRBRD 531	II [14176], [14176.1], [15166]
D 30/02 17 IRBRD 599	II [5492.1]
D 32/02 17 IRBRD 637	II [5492.1], [20836]
D 33/02 17 IRBRD 656	II [5492.1]
D 34/02 17 IRBRD 664	II [22911]
D 36/02 17 IRBRD 672	II [5492.1]
D 37/02 17 IRBRD 677	II [16294]
D 40/02 17 IRBRD 692	II [3694], [3557]
D 41/02 17 IRBRD 697	II [5492.1]
D 42/02 17 IRBRD 703	II [5492.1]
D 43/02 17 IRBRD 711	II [2747.1]
D 45/02 17 IRBRD 720	II [5492.1]
D 46/02 17 IRBRD 725	II [8375.2]
D 47/02 17 IRBRD 737	II [1038]

Table of Court and Board of Review Cases

D 48/02 17 IRBRD 744	II [5492.1]
D 49/02 17 IRBRD 754	II [5492.1]
D 51/02 17 IRBRD 771	II [5492.1]
D 52/02 17 IRBRD 790	II [22911]
D 53/02 17 IRBRD 802	II [22911]
D 54/02 17 IRBRD 823	II [2839]
D 57/02 17 IRBRD 829	II [13502], [16294]
D 58/02 17 IRBRD 834	II [8016], [8058]
D 60/02 17 IRBRD 882	II [3604], [3871]
D 64/02 17 IRBRD 897	II [16338.1]
D 65/02 17 IRBRD 909	II [10532], [10578]
D 69/02 17 IRBRD 916	II [18451]
D 70/02 17 IRBRD 931	II [5492.2]
D 71/02 17 IRBRD 943	II [2074]
D 72/02 17 IRBRD 950	II [4505]
D 74/02 17 IRBRD 956	II [3289]
D 76/02 17 IRBRD 965	II [856], [2839], [3606]
D 78/02 17 IRBRD 978	II [20836], [22771.02]
D 80/02 17 IRBRD 984	II [2030], [18093]
D 81/02 17 IRBRD 1005	II [4592]
D 84/02 17 IRBRD 1015	II [13188.46]
D 85/02 17 IRBRD 1017	II [18635], [18637]
D 86/02 17 IRBRD 1046	II [18635.011]
D 89/02 17 IRBRD 1089	II [3468], [3559], [4278], [4321]
D 91/02 17 IRBRD 1102	II [21423.2]
D 93/02 17 IRBRD 1118	II [5492.1]
D 94/02 17 IRBRD 1133	II [5492.1]
D 95/02 17 IRBRD 1147	II [2839]
D 96/02 17 IRBRD 1150	II [2703]
D 97/02 17 IRBRD 1167	II [5492.1]
D 100/02 18 IRBRD 1	II [13774]
D 101/02 18 IRBRD 6	II [22911]
D 104/02 18 IRBRD 15	II [5492.1]
D 106/02 18 IRBRD 27	II [2571], [2571.01]
D 107/02 18 IRBRD 32	II [3288.6]
D 108/02 18 IRBRD 45	II [13188.36], [13188.38]
D 109/02 18 IRBRD 54	II [6620]
D 116/02 18 IRBRD 78	II [5492.1]
D 118/02 18 IRBRD 90	II [22505], [22771.01], [22816.01], [22907], [22911]
D 119/02 18 IRBRD 113	II [3200], [3425], [4367.1]
D 120/02 18 IRBRD 125	II [3427.1], [3919.1], [3919.8]
D 122/02 18 IRBRD 135	II [455], [587], [2116], [5718.12]
D 123/02 18 IRBRD 150	II [2748], [2571.1.01]
D 124/02 18 IRBRD 175	II [3466], [4592]
D 125/02 18 IRBRD 179	II [2572]
D 126/02 18 IRBRD 188	II [3288.6], [20863]
D 127/02 18 IRBRD 205	II [22911]
D 128/02 18 IRBRD 210	II [5492.1]
D 129/02 18 IRBRD 216	II [22816.02]
D 130/02 18 IRBRD 219	II [5492.1]
D 135/02 18 IRBRD 231	II [18181], [20702], [20836]
D 137/02 18 IRBRD 239	II [21512], [21513]
D 138/02 18 IRBRD 258	II [22911]
D 139/02 18 IRBRD 280	II [3288.10.1]
D 1/03 18 IRBRD 286	II [6618], [20746]

Table of Court and Board of Review Cases

D 2/03 18 IRBRD 301	II [20704.2]
D 3/03 18 IRBRD 305	II [18451]
D 4/03 18 IRBRD 318	II [20704.2]
D 6/03 18 IRBRD 229	II [22911]
D 7/03 18 IRBRD 335	II [20704.2]
D 10/03 18 IRBRD 351	II [22911]
D 11/03 18 IRBRD 355	II [2839], [2927]
D 12/03 18 IRBRD 358	II [3288.5], [3422]
D 13/03 18 IRBRD 365	II [5536], [18541.1], [18544]
D 14/03 18 IRBRD 391	II [5492.1]
D 15/03 18 IRBRD 396	II [22816]
D 16/03 18 IRBRD 399	II [2703]
D 18/03 18 IRBRD 415	II [22911]
D 20/03 18 IRBRD 420	II [5492.1]
D 23/03 18 IRBRD 432	II [5492.1]
D 25/03 18 IRBRD 442	II [22911]
D 27/03 18 IRBRD 448	II [2079], [2839.1], [2885], [2927.1]
D 30/03 18 IRBRD 466	II [2611.1], [2839.3], [2927.2]
D 35/03 18 IRBRD 485	II [3827.3]
D 36/03 18 IRBRD 495	II [3288.8]
D 37/03 18 IRBRD 500	II [2611.2]
D 38/03 18 IRBRD 520	II [3288.7]
D 40/03 18 IRBRD 526	II [22816], [22911]
D 45/03 18 IRBRD 535	II [2839.22], [6797], [18499]
D 46/03 18 IRBRD 552	II [20836]
D 47/03 18 IRBRD 562	II [4594]
D 51/03 18 IRBRD 570	II [13862]
D 52/03 18 IRBRD 577	II [5492.1]
D 55/03 18 IRBRD 591	II [5492.2]
D 59/03 18 IRBRD 626	II [2568], [2569.2], [2571], [2571.01], [2571.1.01], [2572]
D 61/03 18 IRBRD 654	II [5492.2]
D 62/03 18 IRBRD 666	II [3937]
D 67/03 18 IRBRD 681	II [22911]
D 68/03 18 IRBRD 686	II [2746]
D 69/03 18 IRBRD 699	II [22907], [23131]
D 72/03 18 IRBRD 711	II [6166.2], [6166.2.1], [6212]
D 76/03 18 IRBRD 738	II [6618], [18637]
D 78/03 18 IRBRD 801	II [3693.2]
D 79/03 20 IRBRD 223	II [6166.2]
D 80/03 18 IRBRD 820	II [3289]
D 84/03 18 IRBRD 832	II [3919.1]
D 86/03 18 IRBRD 843	II [20704.2]
D 87/03 18 IRBRD 848	II [13188.39.1]
D 88/03 18 IRBRD 853	II [22907], [22911], [23134]
D 90/03 18 IRBRD 860	II [2611], [2839], [2927]
D 91/03 18 IRBRD 870	II [4593]
D 93/03 18 IRBRD 877	II [18451]
D 94/03 18 IRBRD 886	II [22911], [22861]
D 95/03 18 IRBRD 896	II [22911]
D 96/03 18 IRBRD 905	II [22861], [22907], [23088]
D 98/03 18 IRBRD 917	II [3512]
D 100/03 18 IRBRD 922	II [5538], [5492.1]
D 101/03 18 IRBRD 940	II [22816.2], [22861], [22907], [22911], [22952.1]
D 102/03 18 IRBRD 952	II [4593]

Table of Court and Board of Review Cases

D 108/03 19 IRBRD 4	II [18635.01], [21422], [21423.2]
D 111/03 19 IRBRD 51	II [6841.2.3]
D 2/04 19 IRBRD 76	II [2839], [20659]
D 6/04 19 IRBRD 84	II [2611]
D 7/04 19 IRBRD 93	II [4640], [4641]
D 8/04 19 IRBRD 111	II [13188.36]
D 10/04 19 IRBRD 116	II [3288.4]
D 13/04 19 IRBRD 121	II [22907]
D 17/04 19 IRBRD 145	II [2881]
D 22/04 19 IRBRD 163	II [13188.38]
D 25/04 19 IRBRD 206	II [5492.2]
D 26/04 19 IRBRD 214	II [20704.2]
D 27/04 19 IRBRD 219	II [16516.2]
D 28/04 19 IRBRD 226	II [2837]
D 30/04 19 IRBRD 233	II [18499.1]
D 32/04 19 IRBRD 253	II [3782.7]
D 33/04 19 IRBRD 271	II [13188.39.1]
D 34/04 19 IRBRD 284	II [8691]
D 35/04 19 IRBRD 295	II [4504], [4504.1]
D 37/04 19 IRBRD 299	II [3289], [3331]
D 38/04 19 IRBRD 304	II [3693.2]
D 39/04 19 IRBRD 319	II [2927]
D 41/04 19 IRBRD 355	II [22907]
D 43/04 19 IRBRD 360	II [3288.8]
D 44/04 19 IRBRD 367	II [5245], [5404.1], [7070], [13097]
D 45/04 19 IRBRD 381	II [4504]
D 47/04 19 IRBRD 384	II [5492.1]
D 51/04 19 IRBRD 391	II [16516.2]
D 52/04 19 IRBRD 423	II [14581]
D 53/04 19 IRBRD 441	II [3827.4]
D 54/04 19 IRBRD 449	II [20660], [20704.2]
D 56/04 19 IRBRD 456	II [6841.2.3], [20746], [20836]
D 60/04 19 IRBRD 495	II [2611]
D 61/04 19 IRBRD 557	II [5359.1], [5359.2]
D 63/04 19 IRBRD 512	II [22861], [22911]
D 65/04 19 IRBRD 516	II [22911]
D 68/04 19 IRBRD 521	II [3786], [3920]
D 69/04 19 IRBRD 527	II [3827.4]
D 73/04 19 IRBRD 571	II [3288.6]
D 76/04 19 IRBRD 590	II [2927.1], [20659], [20704.2]
D 77/04 19 IRBRD 597	II [22861]
D 79/04 19 IRBRD 606	II [20657.1], [20836]
D 83/04 19 IRBRD 614	II [2974]
D 84/04 19 IRBRD 620	II [2116]
D 87/04 19 IRBRD 634	II [3288], [3288.10.2]
D 90/04 20 IRBRD 10	II [5492.1]
D 93/04 20 IRBRD 37	II [20660]
D 94/04 20 IRBRD 47	II [8384.1], [8418], [8463.01], [8689], [9181], [18725], [18812.1.1], [18815.2], [18902.5], [18946.1.1.2], [18947]
D 96/04 20 IRBRD 104	II [18635.011]
D 97/04 20 IRBRD 128	II [18812.1]
D 3/05 20 IRBRD 240	II [6616.1]
D 7/05 20 IRBRD 262	II [13502], [16294]
D 10/05 20 IRBRD 280	II [5492.1]
D 14/05 20 IRBRD 307	II [20660]

Table of Court and Board of Review Cases

D 17/05 20 IRBRD 315	II [3289]
D 18/05 20 IRBRD 323	II [5810.7.1]
D 29/05 20 IRBRD 499	II [5492.1]
D 32/05 20 IRBRD 527	II [22911]
D 35/05 20 IRBRD 537	II [2570]
D 40/05 20 IRBRD 584	II [20702]
D 41/05 20 IRBRD 590	II [20657.3]
D 44/05 20 IRBRD 600	II [5810.7.1]
D 45/05 20 IRBRD 606	II [22911]
D 51/05 20 IRBRD 664	II [18634.01]
D 52/05 20 IRBRD 672	II [3289]
D 54/05 20 IRBRD 761	II [20704.2]
D 56/05 20 IRBRD 768	II [20836], [20970]
D 57/05 20 IRBRD 775	II [4504], [4504.1] [22861]
D 58/05 20 IRBRD 789	II [5492.1]
D 59/05 20 IRBRD 821	II [22911]
D 60/05 20 IRBRD 828	II [18812.1.1]
D 64/05 20 IRBRD 912	II [22911]
D 66/05 20 IRBRD 920	II [22907]
D 68/05 20 IRBRD 933	II [3288.4.1]
D 69/05 20 IRBRD 947	II [5492.2]
D 70/05 21 IRBRD 1	II [13188.38]
D 71/05 21 IRBRD 8	II [22911]
D 72/05 21 IRBRD 16	II [3289]
D 73/05 21 IRBRD 25	II [5583]
D 74/05 21 IRBRD 44	II [5583]
D 76/05 21 IRBRD 71	II [13188.38.1]
D 78/05 21 IRBRD 84	II [22911]
D 79/05 21 IRBRD 89	II [2839]
D 80/05 21 IRBRD 93	II [13188.36], [13188.38]
D 2/06 21 IRBRD 111	II [2886]
D 3/06 21 IRBRD 118	II [3827.5]
D 4/06 21 IRBRD 139	II [22911]
D 5/06 21 IRBRD 147	II [3693.2]
D 6/06 21 IRBRD 165	II [2840]
D 10/06 21 IRBRD 177	II [6616.1], [6618], [20746]
D 11/06 21 IRBRD 227	II [13188.38.1]
D 13/06 21 IRBRD 341	II [3937]
D 14/06 21 IRBRD 371	II [20704.2]
D 15/06 21 IRBRD 378	II [20836]
D 16/06 21 IRBRD 381	II [3228.4]
D 17/06 21 IRBRD 389	II [3289]
D 18/06 21 IRBRD 405	II [3289]
D 19/06 21 IRBRD 425	II [3288.4]
D 20/06 21 IRBRD 442	II [2885], [20704.2]
D 21/06 21 IRBRD 456	II [8148.1], [9460]
D 24/06 21 IRBRD 461	I [86.1], [8370.2], II [6841.2.3]
D 25/06 21 IRBRD 496	II [21378], [21423], [21513], [21556]
D 26/06 21 IRBRD 521	II [8148.1], [13908]
D 27/06 21 IRBRD 541	II [3827.5]
D 28/06 21 IRBRD 544	II [8148.1], [9406]
D 29/06 21 IRBRD 554	II [4547], [20836]
D 30/06 21 IRBRD 568	II [21065]
D 32/06 21 IRBRD 576	II [9562]
D 33/06 21 IRBRD 587	II [22911]
D 34/06 21 IRBRD 675	II [3228.6]

Table of Court and Board of Review Cases

D 35/06 21 IRBRD 688	II [20930], [20970]
D 36/06 21 IRBRD 694	II [6841.2.3]
D 37/06 21 IRBRD 736	II [20930], [20970]
D 39/06 21 IRBRD 774	II [3286]
D 42/06 21 IRBRD 784	II [4367]
D 43/06 21 IRBRD 801	II [6841.2.1]
D 46/06 21 IRBRD 854	II [20836]
D 48/06 21 IRBRD 865	II [3289]
D 49/06 21 IRBRD 876	II [4504]
D 50/06 21 IRBRD 888	II [22861], [22911]
D 54/06 21 IRBRD 1037	II [6841.2.3]
D 55/06 21 IRBRD	II [4637]
D 56/06 21 IRBRD 1051	II [22861], [22911]
D 57/06 21 IRBRD 1061	II [20836], [22771.03], [22861], [23178]
D 58/06 21 IRBRD 1071	II [5492.1]
D 60/06 21 IRBRD	II [2611]
D 61/06 21 IRBRD	II [4457]
D 62/06 21 IRBRD 1154	II [3919.4], [20702]
D 63/06 21 IRBRD 1166	II [20930], [20970]
D 64/06 21 IRBRD 1172	II [20836]
D 65/06 21 IRBRD	II [3426]
D 66/06 21 IRBRD	II [3784.1]
D 67/06 21 IRBRD 1188	II [13188.47], [20657.3]
D 68/06 21 IRBRD	II [2571], [2611]
D 69/06 21 IRBRD	II [4367]
D 71/06 21 IRBRD	II [3289.4]
D 72/06 21 IRBRD 1244	II [2074]
D 74/06 22 IRBRD 1	II [20836]
D 75/06 22 IRBRD 8	II [20836]
D 76/06 22 IRBRD 12	II [20930], [20970]
D 78/06 22 IRBRD 36	II [3938.1], [18635.011]
D 79/06 22 IRBRD 57	II [22861], [22911]
D 80/06 22 IRBRD 61	II [22861], [22911]
D 82/06 22 IRBRD 71	II [4594], [4726.2], [13820]
D 83/06 22 IRBRD 87	II [18812.1.2], [20453], [20836]
D 89/06 22 IRBRD 183	II [20836]
D 90/06 22 IRBRD 185	II [16338], [21647.1]
D 91/06 22 IRBRD	II [20702]
D 2/07 22 IRBRD 219	II [20702]
D 3/07 22 IRBRD 226	II [20746], [20836]
D 4/07 22 IRBRD 240	II [20660], [20704.2]
D 5/07 22 IRBRD 245	II [20836], [21331], [22773.3], [22816], [22861]
D 6/07 22 IRBRD 261	II [20836]
D 11/07 22 IRBRD 300	II [13188.47]
D 12/07 22 IRBRD 308	II [13188.47]
D 15/07 22 IRBRD 438	II [22911]
D 16/07 22 IRBRD 454	II [20702], [20702.1], [22911]
D 19/07 22 IRBRD 511	II [5806.1]
D 20/07 22 IRBRD 521	II [20836], [22911]
D 21/07 22 IRBRD 541	II [13862.10]
D 22/07 22 IRBRD 555	II [22911]
D 23/07 22 IRBRD 559	II [4547], [4592]
D 25/07 22 IRBRD 596	II [8372]
D 26/07 22 IRBRD 601	II [3200], [4321.1]
D 28/07 22 IRBRD 617	II [2839], [20657.3], [21333]
D 29/07 22 IRBRD 638	II [13502]

Table of Court and Board of Review Cases

D 30/07 22 IRBRD 723	II [13546]
D 31/07 22 IRBRD 748	II [13546]
D 32/07 22 IRBRD 756	II [2571.01], [2572]
D 33/07 22 IRBRD 791	II [20704.2]
D 34/07 22 IRBRD 797	II [22861], [22911]
D 35/07 22 IRBRD 809	II [20701], [20836]
D 36/07 22 IRBRD 826	II [20453]
D 37/07 22 IRBRD 839	II [20836], [22911]
D 39/07 23 IRBRD 1	II [5357.1], [18500], [20434]
D 40/07 22 IRBRD 983	II [2570], [2571.2], [28391], [2839.1]
D 41/07 22 IRBRD 1023	II [3287], [20659], [20704.2], [20836]
D 42/07 22 IRBRD 1037	II [3289]
D 44/07 22 IRBRD 1072	II [6978]
D 45/07 22 IRBRD 1085	II [20930]
D 46/07 23 IRBRD	II [13188.46]
D 49/07 22 IRBRD 1158	II [5540]
D 48/07 22 IRBRD 1146	II [2209.2], [2210]
D 50/07 22 IRBRD 1163	II [20659], [20702], [20702.1], [20704.3]
D 1/08 23 IRBRD 35	II [2571.1.01]
D 2/08 23 IRBRD 48	II [4593]
D 3/08 23 IRBRD 55	II [5492.1]
D 4/08 23 IRBRD 69	II [3937]
D 5/08 23 IRBRD 83	II [16294]
D 7/08 23 IRBRD 102	II [20702], [20746]
D 9/08 23 IRBRD 120	II [3558], [18637]
D 10/08 23 IRBRD 133	II [3426]
D 11/08 23 IRBRD 145	II [4641]
D 12/08 23 IRBRD 205	II [22911]
D 13/08 22 IRBRD 231	II [5492.2]
D 14/08 23 IRBRD 244	II [5541], [20836], [23495]
D 16/08 23 IRBRD 286	II [5942], [6166]
D 17/08 23 IRBRD 301	II [20836], [21289.1], [21331], [22816], [22911], [23178.3], [18947], [23178.4]
D 19/08 23 IRBRD 428	II [20659], [20704.2]
D 21/08 23 IRBRD 450	II [22911], [20704.2]
D 24/08 23 IRBRD 482	II [20702], [22911]
D 25/08 23 IRBRD 531	II [4592]
D 26/08 23 IRBRD 549	II [22861], [22911]
D 27/08 23 IRBRD 561	II [5537], [5540]
D 31/08 23 IRBRD 631	II [3286]
D 34/08 23 IRBRD 662	II [17102]
D 35/08 23 IRBRD 683	II [22911]
D 36/08 23 IRBRD 704	II [6212.6], [20476.1]
D 38/08 23 IRBRD 717	II [8827], [13188.39.1]
D 40/08 23 IRBRD 722	II [20836]
D 41/08 23 IRBRD 795	II [8461], [8463], [8464.02], [18902.4], [18946.1]
D 43/08 23 IRBRD 881	II [4456]
D 44/08 23 IRBRD 893	II [20932]
D 48/08 23 IRBRD 930	II [20704.2]
D 49/08 23 IRBRD 934	II [22912]
D 50/08 23 IRBRD 944	II [20704.3], [20836], [22912]
D 51/08 24 IRBRD 1	II [6841.2.3]
D 52/08 23 IRBRD 960	II [2071.1]
D 53/08 23 IRBRD 974	II [8372.2]
D 54/08 24 IRBRD 35	II [8370.2], [8420.1], [18637], [18812.1]
D 55/08 23 IRBRD 960	II [2571.01]

Table of Court and Board of Review Cases

D 56/08 24 IRBRD 84	II [18812.1], [18817.4], [18818], [18819], [18820], [18856.1]
D 57/08 24 IRBRD 122	II [20836]
D 58/08 24 IRBRD 126	II [3289]
D 59/08 24 IRBRD 137	II [20836]
D 60/08 24 IRBRD 143	II [20930]
D 62/08 24 IRBRD 210	II [20704.3]
D 61/08 24 IRBRD 184	II [811.2.1], [8370.3], [9528.24], [15845], [15891]
D 1/09 24 IRBRD 223	II [20836], [22912]
D 3/09 24 IRBRD 231	II [20930]
D 4/09 24 IRBRD 365	II [16294]
D 6/09 24 IRBRD 384	II [20704.2]
D 7/09 24 IRBRD 391	II [20704.2]
D 8/09 24 IRBRD 403	II [16516.2], [20836]
D 9/09 24 IRBRD 414	II [20836]
D 9/09(A) 24 IRBRD 421	II [20836]
D 13/09 24 IRBRD 426	II [20704.2]
D 14/09 24 IRBRD 438	II [362.7], [587], [2116], [5229]
D 15/09 24 IRBRD 461	II [20836], [22861], [22912]
D 16/09 24 IRBRD 473	II [4188]
D 19/09 24 IRBRD 483	II [811.2.1], [8370.3], [9528.24], [15891]
D 20/09 24 IRBRD 507	II [3827.3]
D 21/09 24 IRBRD 517	II [3289], [20704.3]
D 23/09 24 IRBRD 523	II [20930]
D 24/09 24 IRBRD 532	II [16294], [20659]
D 26/09 24 IRBRD 546	II [20704.2]
D 27/09 24 IRBRD 609	II [20836], [22861], [22912]
D 32/09 24 IRBRD 617	II [5584], [5586]
D 34/09 24 IRBRD 663	II [20836], [22912]
D 35/09 24 IRBRD 681	II [2570], [18638]
D 36/09 24 IRBRD 693	II [20836], [21425]
D 37/09 24 IRBRD 715	II [3559]
D 38/09 24 IRBRD 724	II [2209.1]
D 39/09 24 IRBRD 740	II [1038], [5045], [8420.2]
D 40/09 24 IRBRD 768	II [16516.1]
D 41/09 24 IRBRD 780	II [3470]
D 42/09 24 IRBRD 795	II [20836], [22912]
D 46/09 24 IRBRD 872	II [5447.1]
D 49/09 24 IRBRD 914	II [16516.1]
D 57/09 25 IRBRD 36	II [2030]
D 58/09 25 IRBRD 54	II [5494]
D 2/10 25 IRBRD 151	II [5492.1]
D 8/10 25 IRBRD 261	II [5447.1]
D 9/10 25 IRBRD 267	II [5447.1]
D 11/10 25 IRBRD 279	II [8385]
D 13/10 25 IRBRD 304	II [5494]
D 16/10 25 IRBRD 363	II [5807.1]
D 21/10 25 IRBRD 410	II [8420.2], [18635.011]
D 23/10 25 IRBRD 498	II [16516.1]
FCT v Radnor Pty Ltd (1991) 22 ATR 344	II [5087]
IRBRD & Another, CIR v HCAL 66/2003 (September 2004)	II [21062.3]
IRC, ex parte Bishop, R v [1999] STC 531	II [23501]
IRC, ex parte MFK Underwriting Agencies, R v [1989] STC 873 (CA)	I [77.1], [186.4]
IRC, ex p Mead and Cook, R v [1992] STC 482	II [22640]
IRC, ex p Opman International UK, R v [1986] 1 WLR 568	II [20658], [20660]

Table of Court and Board of Review Cases

IRC, ex p Rosminster Ltd, R v [1980] AC 952	II	[17599]	
IRC, ex p SG Warburg & Co Ltd, R v [1994] STC 518	II	[20658]	
IRC, ex parte Ulster Bank Ltd, R v [1997] STC 832	II	[17239]	
IRC, ex parte Unilever plc, R v [1996] STC 681	I	[77.1], II	[20658]
IRC v Radio Pictures Ltd (1939) 22 TC 106	II	[21602]	
Ibe v McNally [2005] STC 1426	II	[3289]	
Inland Revenue Board of Review,			
Euro Tech (Far East) Ltd, Re, CIR v (1996) 4 HKTC 169	II	[21196.1]	
Inspector of Taxes, ex p Bass Holdings Ltd, R v [1993] STC 122	II	[18543]	
Inspector of Taxes, ex p Fulford-Dobson, R [1987] 1 QB 978	II	[4636], [20341]	
Inspector of Taxes, ex p Kissane, R v [1988] 2 All ER 37	II	[20658], [20660]	
Integrated Insurance Planning Pty Ltd v FCT [2004] FCA 35	II	[5810.5]	
Interasia Bag Manufacturers Ltd v CIR HCAL 98/2003			
(October 2004)	I	[86.1], II	[18499], [20453], [21698]
International Combustion Ltd, IRC v (1932) 16 TC 532	II	[6797]	
International Investment Ltd v CGIR (Malaysia)			
(1950–1985) MSTC 38		II [5180]	
International Wood Products Ltd, CIR v			
(1971) 1 HKTC 551	II	[2525], [5900], [5988], [6076], [6213], [6212.2], [6257], [21062], III [54]	
Ip and Willis, Re [1990] 1 HKLR 154	II	[17329], [17597], [17598]	
Irving v IRC [2008] EWCA Civ 6	II	[4367.2]	
Iswera, CIR (Ceylon) v [1965] 1 WLR 663	II	[5224], [5225]	
JA & BM Bowden v CSR (NSW) (2001) 47 ATR 94	II	[2658.2]	
JMA Accounting Pty Ltd v FCT [2004] ATC 4916;			
(2004) 57 ATR 365	II	[17416.2]	
Jacgilden (Weston Hall) Ltd v Castle (1969) 45 TC 685	II	[5854]	
Jackson, FCT v (1990) 21 ATR 1012	II	[18813]	
Jackson v Laskers Home Furnishers Ltd [1957] 1 WLR 69	II	[8957]	
James Flood Pty Ltd, FCT v (1953) 88 CLR 492	II	[8012], [8238]	
Janosevic v Sweden (2004) 38 EHRR 473	II	[23178.2], [23178.3]	
Jarrold v Boustead [1964] 1 WLR 1357	II	[3244]	
Jarrold v John Good & Sons Ltd (1963) 40 TC 681	II	[14540]	
Jay's the Jewellers Ltd, IRC v [1947] 2 All ER 762	II	[5854]	
Jebsen & Co, CIR v (1949) 1 HKTC 1	II	[6886], [21062]	
Jefford v Gee [1970] 2 QB 130	II	[7112]	
Jeffs v Ringtons Ltd [1986] 1 WLR 266	II	[8150]	
Jenners, Princes Street Edinburgh Ltd, IRC v [1998] SpC 166	II	[8241]	
Jenkins v Horn [1979] STC 446	II	[3425]	
Joachimson v Swiss Bank Corp [1921] 3 KB 110	II	[22051]	
John, FCT v (1989) 166 CLR 417	I	[82]	
John Lewis Properties plc, IRC v [2003] STC 117	II	[5810.1], [7609]	
John Smith & Son v Moore [1912] 2 AC 13	II	[8058]	
Johnson v Comr of Stamp Duties (NSW) [1956] AC 331	I	[25]	
Johnson v WS Try Ltd (1946) 27 TC 167	II	[5808], [5854]	
Johnston v Britannia Airways Ltd [1994] STC 763	II	[5762]	
Johnston v Heath [1970] 1 WLR 1567	II	[1355], [1490], [5225]	
Jonas v Bamford [1973] STC 519	II	[18406]	
Jones, FCT v (2002) 49 ATR 188	II	[8734]	
Jones, FCT v (1932) 2 ATD 16	II	[1533]	
Jowett v O'Neil and Brennan Construction Ltd [1998] STC 482	II	[5718.20]	
Jupiters Ltd v DCT (2002) 50 ATR 236	II	[8148]	
Jussila v Finland [2009] STC 29	II	[23178.1]	
Kaifull Investments Ltd v CIR (2002) 5 HKTC 598;			
[2002] HKEC 424; (2002) HKRC 90–120;			
[2002] 1 HKLRD 858	II	[5238], [5491], [20836]	

Kaifull Investments Ltd v CIR (2002) 5 HKTC 598;

[2002] HKEC 424; (2002) HKRC 90–120;

[2002] I HKLRD 858 II [5238], [5491], [20836]

Table of Court and Board of Review Cases

- Kam Kiu (Hong Kong) Limited v CIR
 (2009) 8 HKTC 249, HCAL 61/2009 (31 August 2009) II [21698]
- Karel Weiss (No 1), Re [1956] HKLR 119 II [10625]
- Karsten Larsen & Co (HK) Ltd, CIR v (1951) 1 HKTC 11 III [5898], [6168],
 [6170], [6211], [6212], [6213], [6212.2]
- Keighery (WP) Pty Ltd, FCT v (1957) 100 CLR 66 II [18775]
- Kelsall Parsons & Co, IRC v (1938) 21 TC 608 II [5854]
- Kempster v McKenzie (1952) 33 TC 193 II [9049]
- Kennedy v Wallace [2004] FCA 332 II [17329]
- Keren Kayemeth Le Jisroel Ltd, IRC v (1932) 17 TC 27 III [51]
- Ketua Pengarah HDN v Seabanc Kredit Sdn Bhd
 (1998) MSTC 3695 II [8058], [8778]
- Ketua Pengarah Hasil Dalam Negeri v MSDC Sdn Bhd
 (2003) MSTC 3973 II [14582.1]
- Khan v Miah [2001] 1 All ER 20 II [9905]
- Kidston Gold Mines, FCT v (1991) 22 ATR 168 II [8690]
- Kilmarnock Equitable Co-operative Society, IRC v
 (1966) 42 TC 675 II [13952], [13999.1]
- Kim Eng Securities (Hong Kong) Ltd v CIR
 (2007) 7 HKTC 241; [2007] 2 HKLRD 117;
 FACV 11/2006 (March 2007) II [6034], [6166.2.1], [6166.2.2],
 [6168], [6212], [6212.3], [6346.3]
- King v Walden [2001] STC 822 II [23178.1]
- Kinlock, IRC v (1929) 14 TC 736 II [13502], [16294], [16834]
- Kirk & Randall Ltd v Dunn (1924) 8 TC 663 II [9994]
- Kirk, CT (NSW) v [1900] AC 588 II [5900], [5990], [6031], [6032],
 [6122], [6124], [6166], [6841], [7427]
- Kirkham v Williams [1991] STC 342 II [1487], [5239]
- Kirkwood v Evans [2002] 1 WLR 1794 II [4550]
- Knight, CGIT (Malaya) v [1973] AC 428 II [3288.1]
- Koon Wing Yee and another v Insider Dealing Tribunal [2008]
 3 HKLRD 372; FACV Nos 19 and 20 of 2007 II [20836], [22643], [23178.1]
- Korean Syndicate Ltd, IRC v
 [1921] 3 KB 258 II [5718.15], [5718.16], [5718.20], [409]
- Kosciusko Thredbo Pty Ltd, FCT v 84 ATC 4043 II [5854]
- Kowloon Stock Exchange, CIR v (1984) 2 HKTC 99; [1985] 2 HKC 461,
 (1984) 14 HKLJ 61, [1985] 1 WLR 133 II [362.2], [409], [1442] [5223],
 [5718.7], [12783], [12784] [12871], [12872]
- Kum Hing Land Investment Co Ltd, CIR v
 (1967) 1 HKTC 301 II [6301], [10715], [10801], [18631.1], [18632]
- Kwok Chi-leung, Karl v Commissioner of Estate Duty
 (1988) 3 HKTC 106; [1988] 2 HKLR 643 II [18726]
- Kwok Hing-for (1991) 3 HKTC 447 II [22683]
- Kwok Siu-tong, CIR v (1977) 1 HKTC 1012 II [20613], [22953]
- Kwong Kwan-nang v CIR
 (1989) 2 HKTC 541 II [362.4], [453], [5718], [5718.2], [5718.9]
- Kwong Mile Services Ltd v CIR (2004) 6 HKTC 131;
 [2004] 3 HKLRD 168; (2004) 7 HKCFAR 275;
 FACV 20/2003 (July 2004) I [379], II [5900], [5942],
 [6754], [21061], [21061.1]
- La Rosa, FCT v (2003) 53 ATR 1; [2003] FCAFC 125 II [8421.1]
- Labrida Pty Ltd, FCT v (1996) 32 ATR 206 II [8148]
- Lai Yin-ha, CIR v (1988) 2 HKTC 374 II [21965]
- Laidler v Perry [1966] AC 16 II [3245]
- Lam Chun-sum, R v (1998) 4 HKTC 704;
 (1998) 4 HKC 622 II [17418.1], [22681], [22681.3], [22683]

Table of Court and Board of Review Cases

- Lam Fuk-wa (3 September 2007, unreported).....II [22684]
 Lam Kwong Wai and Another, HKSAR v
 [2006] 3 HKLRD 808, (2006) 9 HKCFAR 574.....I [77.3], II [22642], [23178.3]
 Lam Kwong Wai, Anigo (7 February 2001, unreported).....II [22683]
 Lam Soon Trademark Ltd v CIR [2006] 3 HKLRD 132,
 FACV 29/2005 (June 2006); [2005] 4 HKLRD 652,
 CACV 279/2004 (September 2005).....II [5718.22], [6797], [6936], [18499]
 Lam Woo-shang v CIR
 (1961) 1 HKTC 123II [362.3], [409], [1490], [5718.2], [5718.7], [5718.8]
 Lam Ying Bor Investment Co Ltd (1979) 1 HKTC 1098.....II [20390], [20660]
 Langley v Appleby [1976] 3 All ER 391II [3648]
 Lau Chi-sing, CIR v DCCJ No 12121/2000 (26 April 2001).....II [21964.1]
 Lau Siu-hung (3 June 2008, unreported).....II [22684]
 Lau Tai-fai (15 August 2007, unreported).....II [22684]
 Lau Wong & Chan, CIR v (1988) 2 HKTC 470II [7293]
 Law Shipping Co Ltd, IRC v (1924) 12 TC 621.....II [8957]
 Lawson v Johnson Matthey plc
 [1992] STC 466.....II [8146], [8149], [8149.02], [8192]
 Lear v Leek General Commissioners [1986] STC 542.....II [23176]
 Lee v Lee's Air Farming Ltd [1960] 3 All ER 420.....II [2749]
 Lee Lai-ping, CIR v (1993) 4 HKTC 1; (1993) 3 HKPLR 141..II [1963], [22143]
 Lee Ma-loi, CIR v (1992) 3 HKTC 659; (1992) 1 HKRC §90-06.....II [18319]
 Lee Sap-pat, CIR v [1991] 2 HKC 251II [18318], [20658]
 Lee Shea-sze, R v (1986) 2 HKTC 164II [22681]
 Lee Ting-sang v Chung Chi-keung [1990] HKCU 370,
 [1990] 1 HKLR 764II [2658], [2704.1]
 Lee Yee Shing v CIR [2008] 3 HKLRD 51
 FACV 14/2007 (January 2008).....II [1442], [1445], [1489], [1490], [1533],
 [5223], [5224], [5225], [5236], [5357], [5358],
 [5359], [5359.1], [5359.2], [5584], [5586], [5718.5],
 [5718.6], [5718.11], [5718.14], [5718.19],
 [5718.24], [5718.25], [5718.29], [20841], [20842],
 [20885], [21106.1], [21154.1]
 Lee Yee-shing Jacky v CIR CACV 180/2006
 (February 2007).....II [5359.1], [20976]
 Lenzo, FCT v [2008] FCAFC 50II [18946.1.1]
 Leonard v Blanchard [1993] STC 259II [2566], [2837]
 Lester v Garland (1808) 15 Ves Jun 248; 33 ER 748II [2927]
 Leung Shee-wing, CIR v (1989) 3 HKTC 209I [77.3]
 Levene, IRC v (1928) 13 TC 486;
 [1928] AC 217II [3650], [13502], [16294], [16834]
 Lever Bros and Unilever Ltd, CIR (SA) v
 (1946) 14 SATC 1.....II [2613], [5900], [6305], [7339], III [13]
 Lewis Emmanuel & Son Ltd v White
 (1965) 42 TC 369II [1490], [5244], [5245], [5402]
 Li & Fung Ltd, CIR v (1980) 1 HKTC 1193II [6886], [8511], [9597]
 Li & Fung (Trading) Ltd v CIR HCIA 1/2010
 and 3/2010 (April 2011).....II [6166.2.2], [6258.1]
 Li Hung-to, CIR v (1987) 2 HKTC 321.....II [22278]
 Li Kam-ming, CIR v (1990) 3 HKTC 419II [21064], [21152]
 Lighthouse Philatelics Pty Ltd, FCT v (1991) 22 ATR 707.....II [20746]
 Lighting Ltd v CIR CACV 119/2010 (March 2011)II [6841.2.3]
 Lincolnshire Sugar Co v Smart [1937] AC 697II [5854]
 Lindsay, IRC v (1932) 18 TC 43II [1531]
 Lisbeth Enterprises Ltd v Mandy Luk [2006] 1 HKLRD 1005II [6]
 Litchfield v Dreyfus [1906] 1 KB 584.....II [8912]

Table of Court and Board of Review Cases

- Liverpool and London and Globe Insurance Co v Bennett [1912] 2 KB 41; [1913] AC 617 II [1355], [11705]
- Lloyds Bank Export Finance Ltd, CIR (NZ) v [1991] STC 474 II [20342]
- Lo & Lo, CIR v (1984) 2 HKTC 34; [1984] 1 WLR 986 II [4547], [5720], [5761], [5761.1], [5808], [7156], [7970], [8011], [8012], [8013], [8015], [8242], [8281], [8282], [8284], [8284.1], [8417], [8644], [8686], [9050], [9563], [9670], III [40]
- Lo Tim Fat [2006] 2 HKLRD 689; HCIA 13/2005 (April 2006) II [5810.7.1]
- Lo Wang-kay, HKSAR v [2008] 2 HKLRD 123 II [22684]
- Lo Wang-kay (25 June 2007, unreported) II [22683], [22684]
- Loader, CIR (NZ) v (1974) 1 NZTC 61132; [1974] 2 NZLR 472 II [18902]
- Lochgelly Iron Coal Co Ltd v Crawford (1913) 6 TC 399 II [12875]
- Loganathan, CIR v (2000) 5 HKTC 191; [2000] 1 HKLRD 913 I [77.3], II [1805], [22772], [22998], [23178.2]
- Lomax v Newton (1953) 34 TC 558 I [279], II [4458], [4502]
- Lomax v Peter Dixon & Son Ltd [1943] KB 671 II [7112]
- Lombard Australia Ltd, FCT v (1980) 10 ATR 743 II [8553]
- London & Thames Haven Oil Wharves Ltd v Attwooll [1967] Ch 772 II [5854]
- London Australia Investment Co Ltd, FCT v (1977) 138 CLR 106 II [5589]
- Lothian Chemical Co Ltd v Rogers (1926) 11 TC 500 II [5720]
- Lowry v Consolidated African Selection Trust Ltd (1940) 23 TC 259 II [8107], [9049]
- Luke, IRC v [1963] AC 557 II [3469]
- Lunney, FCT v (1958) 100 CLR 478 II [9565]
- Lupton v Potts (1969) 45 TC 643 II [4458], [4503]
- Lurcott v Wakely & Wheeler [1911] KB 905 II [8959], [8959.1]
- Lutchumun v Director General of the Mauritius Revenue Authority [2008] UKPC 53 II [5854]
- Lynall, Re [1972] AC 680 II [3919.3]
- Lyon v Knowles (1863) 3 B & S 556; 122 ER 209 II [11388]
- Lysaght, IRC v [1928] AC 234 II [10759], [13502], [16294], [16834]
- MIM Holdings Ltd, FCT v (1997) 37 ATR 108 II [5810.1.1]
- MSDC Sdn Bhd (2001) MSTC 3973 II [14538], [14582]
- Ma, FCT v (1992) 23 ATR 485 II [18410]
- McCaughhey, R v [1906] St R Qd 257 II [6305]
- McClelland v FCT [1971] 1 WLR 191 II [5225]
- MacCormick, FCT v 84 ATC 4230 I [26]
- McGowan v Brown and Cousins [1977] 1 WLR 1403 II [5854]
- McGuire v AGW Holdings Ltd [2004] 2 HKLRD 869 II [18728.1]
- McGuckian, IRC v [1997] 1 WLR 991; [1997] STC 908 I [77.2], [77.4], [77.5], [77.6], II [46], [18722.1], [18726]
- MacKinlay v Arthur Young McClelland Moores & Co [1989] STC 898; [1990] 2 AC 239 II [8371], [8375.1]
- McKnight v Sheppard [1999] STC 669; [1999] 3 All ER 491 II [8375], [8375.1], [8421]
- McLannin, FCT v (1961) 104 CLR 381 II [3289.3]
- McManus v Griffiths [1997] STC 1089 II [2659.1], [2659.2]
- McMillan v Guest [1942] AC 561; 24 TC 190 II [2657], [2748]
- McPhail, FCT v (1968) 117 CLR 11 III [51]
- Maclaine v Eccott [1926] AC 424; 10 TC 481 II [5718.32], [5986] [5900]

Table of Court and Board of Review Cases

- MacNiven v Westmoreland Investments Ltd [2001] STC 237..... I [77.6], [83], II [14493.1], [18722.1], [18722.2], [18778.1]
- MacTaggart v Strump (1925) 10 TC 17..... II [8779]
- Maco Door & Window Hardware (UK) Ltd v Revenue & Customs Commissioners [2007] STC 1442; [2007] EWCA Civ 545..... II [13952], [13953]
- Macquarie Finance Ltd v FCT (2005) 61 ATR 1; [2005] FCAFC 205 II [8148]
- Ma Lai-wu, R v (1987) 2 HKTC 190..... II [22683], [22684]
- Magna Industrial Co Ltd, CIR v (1996) 4 HKTC 176; [1997] HKLRD 173; 11 IRBRD 600; 1 HKRC §90-082..... II [5987], [6166.2], [6436], [6438], [6618], [6796], [18634], [18948.5], III [21]
- Mairs v Haughey [1994] 1 AC 303; [1993] 3 WLR 393..... II [3331], [3288.12]
- Malaysian Airline System Bhd, CIR v (1992) 3 HKTC 775..... II [5765], [10533]
- Mallalieu v Drummond [1983] 2 AC 861; [1983] 3 WLR 409; [1983] STC 665..... II [4459], [8330], [8375.1], [14537]
- Manchester Crown Court and another, R (McCann and others) v [2003] 1 AC 787..... II [22643]
- Mann v Carnell (1999) 201 CLR 1
- Mann v D'Arcy [1968] 2 All ER 172..... II [1490]
- Mann v Nash [1932] 1 KB 752..... II [1531]
- Mansfield, FCT v (1995) 31 ATR 367..... II [8375.1]
- Marine Steam Turbine Co Ltd, CIR v [1920] 1 KB 193
- Mariner International Hotels Ltd v. Atlas Ltd (No.2) [2007] 4 HKLRD 194..... II [20836]
- Market Investigations v Minister of Social Security [1969] 2 QB 173
- Marriot v Oxford and District Co-operative Society Ltd (No 2) [1970] 1 QB 186
- Marriott v Lane [1996] STC 704
- Marson v Morton [1986] STC 463; [1986] 1 WLR 1343... II [1488], [5491], [5537]
- Martin, FCT v (1953) 90 CLR 470..... II [409], [1533]
- Martin v Lowry [1927] AC 312; (1926) 11 TC 297
- Mason v Innes [1967] Ch 1079..... II [5854]
- Massey v Crown Life Insurance Co [1978] 2 All ER 576
- Matrix-Securities Ltd, IRC v [1994] STC 272
- Maxse, IRC v [1919] 1 KB 647
- Mayland Woven Labels Factory Ltd, CIR v (1975) 1 HKTC 627; [1975] HKLR 100
- Medical Council of Hong Kong v Chow Siu Shek [2000] 2 HKLRD 674..... I [77.3], II [46]
- Meeks, CT (NSW) v (1915) 19 CLR 568
- Mehta Chunilal B, CIT (Bombay) v (1938) All India Reps 521..... II [5718.28], [5942], [5944], [5986], [5987], [6166.2.01], [6302], [6796]
- Melbourne Trust, CT (Victoria) v [1914] AC 1001
- Melluish v BMI (No 3) Ltd [1995] STC 964
- Memorex Pty Ltd, FCT v (1987) 19 ATR 553..... II [5672], [5673]
- Merchiston Steamship Co Ltd v Turner [1910] 2 KB 923
- Mercantile Mutual Insurance (Workers Compensation) Ltd, FCT v (1999) 42 ATR 8..... II [8284.3]
- Merrill Lynch International (Australia) Ltd v FCT (2001) 47 ATR 611
- Mersey Docks and Harbour Board v Lucas (1883) 8 App Cas 891; (1883) 2 TC 25..... II [8599]
- Merthyr Colliery Co v Davies [1933] 1 KB 349..... II [12875]

Table of Court and Board of Review Cases

Metal Manufacturers Ltd, FCT v	
(2000) 46 ATR 497	II [18774], [18902], [18946.3]
Milnes v J Beam Group Ltd (1975) 50 TC 675	II [20975]
Miners v Atkinson [1997] STC 58	II [4504]
Minister of Finance (Canada) v Smith [1927] AC 193	II [1531], [1533]
Minister of National Revenue (Canada) v Anaconda American Brass Ltd, [1956] AC 85; 34 ATC 330	III [1]
Minister of National Revenue (Canada) v Eldridge, [1965] 1 Ex CR 758; 64 DTC 5338	II [1532]
Minter v Priest [1930] AC 558	II [17328]
Miramar Hotel & Investment Co Ltd and Lane Crawford Ltd v Collector of Stamp Revenue [1961] HKLR 673	II [8779]
Mitchell v BW Noble Ltd [1927] 1 KB 719	II [8104], [8146], [8600]
Mitchell v Egyptian Hotels Ltd [1915] AC 1022	II [5718.28]
Mitchum, FCT v (1965) 113 CLR 401	II [2613]
Mitsubishi Motors New Zealand Ltd, CIR (NZ) v 95 ATC 4711	II [8284.2], [8284.3]
Mitsui-Soko International Pte Ltd, CIT (Singapore) v (1998) MSTC 7349	II [5718.18], [9905]
Mochkin v FCT [2003] ATC 4272; [2003] FCAFC 15	II [18728], [18728.1]
Mok Tsze-fung, CIR v (1962) 1 HKTC 166	II [18406], [18408], [18452], [18499], [20299], [20836]
Moll, IRC v (1955) 36 TC 384	II [18406]
Monro v Revenue and Customs Commissioners [2007] STC 1182, [2007] EWHC 114 (Ch)	II [22457.1]
Montana Lands Ltd, CIR v (1968) 1 HKTC 349	II [5807.2], [5807.3], [7788], III [1]
Montgomery, FCT v (1999) 42 ATR 475	II [5810.2], [5810.3], [5810.4]
Moorhouse v Dooland [1955] Ch 284	II [3241]
Morden Rigg & Co and Eskrigg & Co v Monks (1923) 8 TC 450	II [10580], [11431], [11570], [16565]
Moriaty v Evans Medical Supplies Ltd [1958] 1 WLR 66	II [5854]
Morris v FCT (2002) 50 ATR 104	II [8375.1]
Morley v Tattersall [1938] 3 All ER 296	II [5854], [7293]
Moulin Global Eyecare Trading Limited, Re CACV 285/2009 (19 July 2010)	II [21331]
Mount Isa Mines Ltd, FCT v (1992) 24 ATR 261	II [8149]
Mount Morgan Gold Mining Co Ltd, CIT (Qld) v (1923) 33 CLR 76	II [5718.34], [5986], [5990]
Mui Yick-fong, CIR v (1975) 1 HKTC 632	II [17281]
Mullens, FCT v (1976) 135 CLR 290	II [15934], [18775]
Munby v Furlong [1977] 3 WLR 270	II [4640], [9005], [14537]
Municipal Mutual Insurance Co v Hills (1932) 16 TC 430	II [1534], [11747], [11928]
Murphy v Australian Machinery Investment Co Ltd (1948) 30 TC 244	II [20882]
Murphy v Ingram [1973] 2 WLR 983	II [6933]
Murad v CIR HCIA 1/2009	II [3288.10.4]
Murray (D & W) Ltd (1929) 42 CLR 332, CT (WA) v	II [6121]
Murray v Goodnews [1978] 1 WLR 499	II [5854]
Mutual Investment Co Ltd, CIR v [1967] AC 587; (1966) 1 HKTC 185	II [5761.1], [8013], [8372.1], [8735], [9563], [9597]
Myer Emporium Ltd, FCT v (1987) 163 CLR 199	I [85], II [1490], [5225], [5810.2], [5810.4], [5810.6], [7518], [7609], [7610], [7696], [18729]

Table of Court and Board of Review Cases

- Nam Tai Trading Co Ltd v Board of Review (2009) 8 HKTC 258,
 CACV 114/2009 (28 October 2009) II [20884], [20885], [20934]
- Nam Tai Trading Co Ltd, CIR v DCTC 4250/2008
 (3 February 2009) II [20842]
- Nathan, FCT v (1918) 25 CLR 183 II [5900], [6346]
- National Anti-Vivisection Society v IRC [1948] AC 31 II [23493.3]
- National Australia Bank Ltd, FCT v (1997) 37 ATR 378 II [8102]
- National Bank of Greece SA v Westminster Bank Executor & Trustee
 (Channel Islands Ltd [1969] 3 All ER 504 (CA) II [7156]
- National Mutual Centre (HK) Ltd (1998) 4 HKTC 649;
 [1998] 3 HKC 397, (1998) 13 IRBRD 115 II [8284], [8686], [9136],
 [9139], [17194]
- National Provident Institution v Brown [1919] 2 KB 497 II [7115]
- Nchanga Consolidated Copper, CT (Rhodesia and Nyasaland) v
 Mines Ltd [1964] AC 948 II [9597.3]
- Neil Pryde Ltd v Bryan Chau (1995) HKTC 59;
 [1995] 2 HKC 812 II [1936]
- Nethermere (St Neots) Ltd v Gardiner [1984] ICR 612 III [25]
- Nelson, JRC v (1939) 22 TC 716 II [1490], [5225], [7741]
- Nevill (W) & Co Ltd, FCT v (1937) 56 CLR 290 II [8102], [8105],
 [8146], [8600]
- Neville Estates Ltd v Madden and others [1962] Ch 832 II [23493.3]
- New Angel Court Ltd v Adam [2004] EWCA Civ 242 II [1490]
- New Zealand Flax Investments Ltd, FCT v
 (1938) 61 CLR 179 II [8012], [8237], [8239]
- New Zealand Forest Research Institute Ltd,
 CIR (NZ) v [2000] STC 522 II [8284.1]
- New Zealand Stock Exchange, CIR (NZ) v [1997] STC 511 II [17239]
- New York Life Insurance Co v Styles (1889) 14 App Cas 381 II [1534]
- Newham LBC, ex p. Bibi, R v [2002] 1 WLR 237 I [86.2]
- Newsom v Robertson [1953] Ch 7 II [9564], [9565]
- Newton, FCT v [1958] AC 450 II [18902]
- Ng Chun-kwan, CIR v [1976] 1 HKLR 94 II [21962], [21964],
 [21964.1], [21964.2]
- Ngai Lik Electronics Company Limited v CIR (2009) 12 HKCFAR 296;
 (2009) 8 HKTC 87, FACV 29/2008 (July 2009) II [6841], [6841.2.3],
 [8384.2], [8418], [8461], [8464], [10715], [18812],
 [18812.1.1], [18812.1.2], [18815.1.1], [18817.4],
 [18946.1], [18946.1.1.3], [20435], [20836]
- Ngai Lik Electronics Co Ltd, CIR v DCTC 6110/2007
 (21 May 2009) II [21962.1]
- Nilsen Development Laboratories, FCT v
 (1981) 11 ATR 505 II [8012], [8239], [8686]
- Ng Kuen Wai v Deloitte Touche Tohmatsu and CIR
 (2000) 5 HKTC 211 II [21511], [21963.1]
- Ng Po On, HKSAR v [2008] 4 HKLRD 176;
 (2008) 11 HKCFAR 91 II [23178.3]
- Ng Siu Tung v Director of Immigration
 (2002) 5 HKCFAR 1 I [86.1], II [20453]
- Ng Wing-keung, Paul, R v (1996) 4 HKTC 264;
 (1996) 7 HKPLR 53 II [17418], [22681.2], [22683]
- Nicoll v Austin (1935) 19 TC 531 II [3466], [3468], [3470]
- No 275 v Minister of Revenue (1955) 13 Tax Appeal Board
 Cases 279; 55 DTC 439 II [1531]
- Nolder v Walters (1930) 15 TC 380 II [4548]
- Norman v Golder (1944) 26 TC 293 I [18406]

Table of Court and Board of Review Cases

North, Re [1895] 2 QB 264	II [2927]	
North and East Devon Health Authority, ex p Coughlan, R v[2001] QB 213	I [86.2]	
North Coast Grazing Pty Ltd, FCT v 87 ATC 4553	II [22774]	
O'Kane & Co, IRC v (1920) 12 TC 303	II [1490]	
O'Kane and Clarke, ex parte Northern Bank Ltd, R v [1996] STC 1249	II [17239]	
O'Leary v McKinlay [1991] STC 42	II [3242]	
O'Neil v CIR (NZ) [2001] STC 742	II [18725], [18776], Oakey Abattoir Ltd, FCT v (1985) 55 ALR 291; 84 ATC 4718	II [18724]
Odeon Associated Theatres Ltd v Jones [1973] Ch 288; [1972] 2 WLR 331	II [5720], [8957]	
Ogilvie v Kitton (1908) 5 TC 338	II [5718.28]	
Oliver v Chuter (1934) 18 TC 570	II [4233], [18778.1], [20341]	
Orica Ltd, FCT v (1998) 39 ATR 66	II [5810.6]	
Orion Caribbean Ltd, CIR v (1997) 4 HKTC 432; (1997) HKTC 432; [1997] STC 923 (PC)	II [5898], [6346.1], [6348], [6665], [7159], [7201], [7382], III [21]	
Orion Caribbean Ltd (in voluntary liquidation), CIR v (1996) HKRC §90-077 (CA)	II [679.1]	
Ostime v Duple Motor Bodies [1961] 1 WLR 739; 39 TC 537	II [5854], III [40]	
Ounsworth v Vickers Ltd [1915] 3 KB 267	II [8101]	
Overseas Textiles Ltd, CIR v (1987) 3 HKTC 29	II [1490], [5584], [5586], [7741], [7831], [8508], [9049]	
Owen v Pook [1970] AC 244; (1969) 4 TC 571	II [3425], [3556], [4549], [4550], [4594]	
Ozturk v Germany (1984) 6 EHRR 409	II [23178.2]	
Pacific Marine (HK) Ltd [1964] DCLR 284	II [10895], [10938]	
Page, CIR v (2003) 5 HKTC 683; [2002] HKEC 1399	II [3827.5]	
Paget v IRC (1938) 24 TC 677	II [7609]	
Pak Wan Kam (2001) 5 HKTC 491; [2002] 2 HKC 465	II [22685]	
Pang Yiu Hung v Commissioner of Police [2003] 2 HKLRD 125	II [17327.1]	
Park, Re (No 2) [1972] Ch 385	II [4323]	
Parker v Chapman (1928) 13 TC 677	II [3512]	
Parkin v Cattell (1971) 48 TC 464	II [18499]	
Parkside Leasing Ltd v Smith [1985] STC 63	II [5808]	
Parry-Jones v Law Society [1968] 1 All ER 177	II [17596]	
Partridge v Mallandaine (1886) 18 QBD 276	II [1533]	
Patcorp Investments Ltd, FCT v 76 ATC 4225	II [18724], [18995]	
Patrick v Broadstone Mills Ltd (1953) 35 TC 44	III [1]	
Pattison v Marine Midland Ltd [1984] AC 362; [1984] 2 WLR 11; [1984] STC 10	II [5763], [5854], [9598]	
Payne v FCT (2001) 46 ATR 228	II [8375.1], [9565]	
Peabody v FCT (1994) 28 ATR 344	II [18812], [18815], [18902], [18903], [18905]	
Pearce v Foster (1885) 15 QBD 114	II [17328]	
Pearce v Woodall-Duckham Ltd 51 TC 271	III [1]	
Peel v IRC (1927) 13 TC 443; [1928] SC 205	II [13502], [16294], [16834]	
Pepper v Hart [1993] AC 593; [1992] 3 WLR 1032	I [77], [77.2], II [46], [2885], [18775]	

Table of Court and Board of Review Cases

Petch v Gurney [1994] STC 689	II [21064], [21152], [23178]
Peters (George) & Co v Smith; William v Young (JJ) & Son (1963) 41 TC 264	II [8508], [9049]
Peterson v CIR (NZ) [2005] STC 448	II [14493.2], [15934], [18722], [18725.1], [18778.1], [18779], [18814]
Pettigrew v FCT (1990) 92 ALR 261	II [15934], [18775]
Petrotim Securities Ltd v Ayres (1963) 41 TC 389	II [5854]
Philip K H Wong, Kennedy Y H Wong & Co (a firm of solicitors) and another v The Commissioner of ICAC [2008] 3 HKLRD 565, CACV 4/2008 (28 March 2008)	I [104], [703]
Philips' (NV) Gloeilampenfabrieken, CIR (NZ) v [1955] NZLR 868; (1954) 10 ATD 435	II [6305], [6347], III [13]
Phillip Frame Will Trust, CIR (South Africa) v (1991) 2 SALR 340	II [1580]
Pickford v Quirke (1927) 13 TC 251	II [5225]
Pilkington v Randall (1966) 42 TC 662	II [5225]
Placer Pacific Management Pty Ltd, FCT v 95 ATC 4459	II [8419]
Po Fun Chan v Winnie Cheung [2008] 1 HKLRD 319, FACV No 10 of 2007 (November 2007)	II [20658]
Poletti v DCT (1994) 29 ATR 111	II [22279]
Poon Chau Nam v Yim Siu Cheung [2007] 1 HKLRD 951, FACV 14/2006 (March 2007)	II [2658.2], [2704.1]
Potts' Executors, IRC v [1949] 2 KB 706	II [7426]
Pratt Holdings Pty Ltd v Commissioner of Taxation (2004) 207 ALR 217, 2004 ATC 4526	II [17328], [17328.1], [17329]
Pratt Holdings Pty Ltd, FCT v (2003) 51 ATR 593 [2004] FCA FC 122	II [17328], [17328.1], [17329]
Prestige Motors Pty Ltd, FCT v (1994) 28 ATR 56	II [19131]
Preston, IRC v [1985] AC 835	II [20660]
Pritchard v Arundale [1972] 1 Ch 229; (1972) 47 TC 680	II [3244], [3289]
Producers' & Citizens' Co-operative Assurance Co Ltd, FCT v (1956) 95 CLR 26	II [5589]
Produit LDG Products v The Queen, [1976] 76 DTC 6344	II [18775]
Punjab Co-operative Bank Ltd v FCT (Lahore) [1940] AC 1055	II [5626]
Putnin, FCT v (1991) 21 ATR 1245	II [8420], [8598]
Puzey v FCT [2003] FCA FC 197	II [18946.1.1]
Queen, The v Alberta and Southern Gas Co Ltd (1977) 77 DTC 524	II [18775]
Queen, The v Esskay Farms Ltd (1975) 76 DTC 6010	II [18775]
Quitsubdue Ltd v CIR (1999) 5 HKTC 13; [1999] 3 HKC 233	II [5582.1], [5586], [5854], [21196]
R (Morgan Grenfell & Co) v Commissioner of Income Tax [2002] STC 786	II [17327], [17372]
R (on the application of Bhatt Murphy (a firm)) v Independent Assessor [2008] EWCA Civ 755	I [86.2]
R (on the application of Huntingwood Trading Ltd) v Revenue and Customs Commissioners [2009] EWHC 290 (QB)	I [86.4]
R (on the application of Niazi) v Secretary of State for the Home Department [2008] EWCA Civ 755	I [86.2]
R (on the application of Prudential plc & Another v Special Commissioner of Income Tax & Another [2009] EWHC 2494	II [17328]
R (on the application of Wilkinson) v IRC [2006] STC 270	I [86.3]
R (on the application of Davies); R (on the application of Gaines-Cooper) v HMRC [2010] EWCA Civ 83, [2010] STC 860, CA	I [86.3]

Table of Court and Board of Review Cases

R & D Holdings Pty Ltd, FCT v [2007] FCAFC 107	II [8507]
R A Bird & Co v CJR 12 TC 785	II [21196.2]
Radcliffe v Holt (1927) 11 TC 621	II [3421]
Radofin Electronics (Far East) Ltd, R v (1982) 1 HKTC 1252	II [10714], [17645], [18634], [18677], [18947], [22681], [22730]
Raftland Pty Ltd v FCT [2008] HCA 21	II [18632.01]
Raider Ltd v The Secretary for Justice [2000] 4 HKC 25	II [13952.1]
Raja's Commercial College v Gian Singh & Co [1977] AC 312	II [5854]
Ralli Estates Ltd v ITC (East Africa) [1961] 1 WLR 329	II [8779]
Ramsay (WT) Ltd v IRC	I [77.3], [77.4], [77.6], [82], [83], II [46], [8384.1], [14493.1], [18676], [18722], [18724], [18725], [18725.1], [18726]
Rangatira Ltd, CIR (NZ) v [1997] STC 47	II [1444], [1486], [5087], [5222], [5225], [5236], [5245], [5718.14], [5854]
Ransom v Higgs [1973] 1 WLR 1180 (CA)	II [20885]
Ransom v Higgs [1974] 1 WLR 1594 (HL)	II [451], [1442], [1443], [5223], [21062], [21107]
Raymond Chan Wah-fai (2 August 2007, unreported)	II [22684]
Raymor (NSW) Pty Ltd, FCT v (1990) 21 ATR 458	II [8058], [8329]
Re an Arbitration between Sander, Wieler & Co. and The Wing On Firm (1911) 6 HKLR 102, 105	II [20885]
Re Hawkins [1972] 3 All ER 386	II [7156]
Re Watson (deceased) Hobbs v Smith and others [1973] 3 All ER 678	II [23493.2]
Reade v Brearley (1933) 17 TC 687	II [4233]
Real Estate Investments (NT) Ltd v CIR [2007] 1 HKLRD 198; CACV 15/2006	II [1490], [21154.2]
Real Estate Investments (NT) Ltd v CIR (2008) 7 HKTC 831; FACV 3/2007 (January 2008)	II [1490], [5238], [5537], [20836]
Redditch Electro-Plating Ltd and others v Ferrebe (Inspector of Taxes) (1973) 48 TC 635	II [21196.2]
Reed v Clark [1985] 3 WLR 142	II [10759], [13502], [16294], [16834]
Reed v Nova Securities Ltd [1985] STC 124	II [1490], [9184.3]
Reed v Young [1986] 1 WLR 649	II [10441], [11567], [11615]
Refson v Revenue and Customs Commissioners [2009] STC 64	I [86.5]
Regent Oil Co Ltd v Strick [1966] AC 295	II [8104]
Reid, IRC v (1926) 10 TC 673; [1926] SC 589	II [13502], [16294], [16834]
Reinhold, IRC v (1953) 34 TC 389	II [1490], [1445] [5224]
Religious Tract and Book Society of Scotland v Forbes (1896) 3 TC 415	II [23495]
Revenue and Customs Commissioners, R v [2007] EWHC 798 (QB)	I [86.4]
Revenue and Customs Commissioners v Banerjee [2009] EWHC 62	II [4505]
Revenue and Customs Commissioners v Decadt (2007) EWHC 1659 (Ch)	II [4505.1]
Revenue and Customs Commissioners v Salaried Persons Postal Loans Ltd [2006] STC 1315	II [5718.1]
Reynolds, CIT (Trinidad and Tobago) v [1967] 1 AC 1	II [8644]
Reynolds, Sons & Co Ltd v Ogston (1930) 15 TC 501	II [7787]
Rhodesia Metals Ltd v CT (Southern Rhodesia) [1940] AC 774	II [5900], [6305], [6754]
Rhymney Iron Co Ltd v Fowler [1896] 2 QB 79	II [12875]
Richard Walter Pty Ltd v FCT (1996) 33 ATR 97	II [18632.01]

Table of Court and Board of Review Cases

Richard Walter Pty Ltd, FCT v 95 ATC 4440.....	II [18632], [18635]
Richards' Executors, IRC v [1971] 1 WLR 571	II [4460]
Richardson v Delaney [2001] STC 1328	II [3288.13]
Richardson v Lyon (1943) 25 TC 497	II [3512]
Richardson v Worrall (1985) 58 TC 642	II [3511]
Richfield International Land and Investment Co Ltd, CIR v (1989) 3 HKTC 167; [1989] STC 820	II [1490], [5225], [5583], [21061], [21106]
Rico Internationale Ltd, CIR v (1965) 1 HKTC 229	II [6301], [10715], [10756],
Ricketts v Colquhoun [1926] AC 1	II [4548], [4550], [4591], [10801], [18632], [21062]
Ridge Securities, IRC v (1964) 44 TC 373	II [5854]
Rigby, The Queen v (1956) 100 CLR 146	II [21106.1]
Riverside Road Pty Ltd, FCT v (1990) 21 ATR 499.....	II [8734]
Roberts and Smith, FCT v (1992) 23 ATR 494.....	II [8690],
Robertshaw v CIR (2007) 7 HKTC 201; HCIA 3/2006 (February 2007)	II [3827.5]
Rockefeller & Co Inc v Secretary for Justice [2000] 3 HKC 48; [2000] 3 HKLRD 351	II [17328]
Rogers, IRC v (1879) 1 TC 225	II [13502], [16294], [16834]
Rolfe v Nagel [1982] STC 53	II [5854]
Rolfe v Wimpey Waste Management Ltd [1989] STC 454	II [8104]
Rolis Royce v Jeffrey [1962] 1 WLR 425.....	II [5854]
Ronpibon Tin (NL) v FCT (1949) 78 CLR 47	II [8375]
Rose v Humbles [1970] 2 All ER 519; (1971) 48 TC 103.....	II [3244], [21107]
Rose Smith & Co Ltd, IRC v (1933) 17 TC 586.....	II [21601]
Rosette Franks (Kings St) Ltd v Dick (1955) 36 TC 100	II [18406], [18452]
Rotherwood Pty Ltd, FCT v (1996) 32 ATR 276.....	II [5810.2], [5810.3]
Rowe, FCT v 97 ATC 4317	II [5854], [9632]
Royal Automobile Club of Victoria, FCT v [1974] VR 651	II [1534]
Royal Choral Society, IRC v (1943) 25 TC 263	II [21106]
Royal Insurance Co v Watson [1892] AC 1	II [8509.1], [8600]
Rushden Heel Co Ltd, IRC v [1947] 1 All ER 699	II [8597]
Ruskins Investments Ltd v Copeman [1943] 1 All ER 378	II [7113]
Russell, IRC v (1944) 26 TC 242.....	II [21106]
Rutledge, IRC v (1929) 14 TC 490	II [1490], [5225]
Ryan, FCT v (2000) A5 ATR 694.....	II [20342], [20342]
Ryan v Crabtree Denims Ltd [1987] STC 402	II [7021]
SP Investments Pty Ltd, FCT v 92 ATC 4496	II [7654]
Sagnata Investments Ltd v Norwich Corporation [1971] 2 QB 614	II [18994]
Salt v Chamberlain (1979) 53 TC 143	II [1490], [5359]
Sam Kwong Weaving Factory '1952' Ltd, CIR v (1987) 2 HKTC 313	II [18451],
Same Fast Ltd v Inland Revenue Board of Review HCAL No 122 of 2006 (July 2007)	II [20930]
Sanford Yung v CIR (1979) 1 HKTC 1081; (1980) 10 HKLJ 91	II [5718.6], [13188.11]
San Paulo (Brazilian) Railway Co Ltd v Carter [1896] AC 31	II [5718.28]
Sarsfield v Dixons Group plc [1998] STC 938	II [13999.1]
Saxone, Lilley & Skinner (Holdings) Ltd, IRC v (1967) 44 TC 122	II [13998]
Saywell v Pope [1979] STC 824	II [11388]
Schofield v Hall [1975] STC 353	II [14538]
Schulze v Bensted (1915) 7 TC 30	II [7111]
Scorer v Olin Energy Systems Ltd (1985) 58 TC 592; [1985] 2 WLR 668	II [18543], [18545]

Table of Court and Board of Review Cases

- Scottish & Newcastle Breweries Ltd, IRC v
 [1982] 1 WLR 322 II [14581], [14582], [14585]
- Scottish North American Trust Ltd v Farmer (1911) 5 TC 693 II [8551]
- Scottish Union v Smiles (1889) 2 TC 551 II [11705]
- Seaham Harbour Dock Co v Crook (1931) 16 TC 333 II [6980]
- Secretary of Justice v Lee Kwok-keung DCCC 349/2003
 (16 May 2003). II [22686], [23266.1]
- Sec of State for Education & Science v Tameside Metropolitan
 BC [1977] AC 1014 II [18994]
- Secan Ltd, CIR v (2000) 5 HKTC 266;
 [2000] 3 HKLRD 627; [2000] 4 HKC 302 II [5808.1], [5720],
 [5761.1], [5762], [5810.5], [5854], [7561],
 [8011], [8012], [8147], [8329], III [40],
 [21739], [21782], [21964]
- Secretary of State for Education and Employment, ex p. Begbie, R v
 [2000] 1 WLR 1115 I [86.2]
- Securities and Futures Commission, ex p Lee Kwok-hung, R v
 (1993) 3 HKPLR 1 II [17285]
- Selleck, FCT v (1997) 36 ATR 558 II [5810.3]
- Sempra Metals Ltd (formerly Metallgesellschaft Ltd) v IRC and another
 [2007] UKHL 34 II [22457.01]
- Serameco Ltd Superannuation Fund Trustees v ITC (Jamaica)
 [1977] AC 287 II [18632], [18634]
- Seymour v Reed [1927] AC 554 II [3245]
- Sharkey v Wernher [1956] AC 58 I [1445], [5224], [5585], [5586],
 [5854], [7741], [8195], [9947], [10398.1]
- Shepherd v Revenue and Customs Commissioners
 [2006] STC 1821 II [13502], [16294], [22680]
- Shilton v Wilmhurst [1991] 1 AC 684;
 [1991] 2 WLR 530; [1991] STC 88 II [3241], [3243], [3288.12], [3290]
- Shiu, Patrick, CIR v (1995) H Ct MP No 3474 of 1994 II [17599.1]
- Shiu Wing Ltd v Commissioner of Estate Duty
 [2000] 3 HKLRD 76 I [77.2], [77.5], [77.6], [82], II [46], [18722.1]
- Shove v Lingfield Park 1991 Ltd [2004] STC 805 II [14582]
- Shui On Credit Company Ltd v CIR (2009) 8 HKTC 381;
 [2010] 1 HKLRD 237, FACV 1/2009
 (November 2009). II [8147], [8418], [18812.1.1], [18813],
 [18946.1.1.2], [18948.1.1], [20836]
- Shun Lee Investment Co Ltd, CIR v
 (1967) 1 HKTC 322 II [6886], [8912], [9597]
- Sidney Williams (Holdings) Ltd, FCT v (1957) 100 CLR 95 II [18775]
- Simmons, IRC v [1980] 2 All ER 798;
 [1980] 1 WLR 1196; [1980] STC 350;
 [1980] 53 TC 461 II [1445], [1490], [5224], [5225], [5226],
 [5239] [5491], [5540], [5583], [5586],
 [5854], [21061]
- Simpson v John Reynolds & Co (Insurances) Ltd [1975] STC 271;
 [1975] 1 WLR 617 II [5853], [5854]
- Simpson v Tate [1925] 2 KB 214 II [4501], [4503]
- Sin Chun-wah, CIR v [1988] 2 HKLR 496; (1988) 2 HKTC 364 II [4592]
- Sincere Insurance and Investment Co Ltd, CIR v
 (1973) 1 HKTC 602 II [5589], [5626], [6886], [11705], [11971]
- Sinolink Overseas Ltd, CIR v
 (1985) 2 HKTC 127 II [5896], [5942], [5943], [5944],
 [5987], [6033], [6076], [6392], [6393],
 [6394], [6485], [6571], [6618], [20791]

Table of Court and Board of Review Cases

- Singh, Income Tax Comr (Bihar and Orissa) v [1942] 1 All ER 362 II [9049]
 Sit Kwok-keung, CIR v [2005] 6 HKTC 534 II [13772.1]
 Skandinaviska Enskilda Banken AB (Publ), Singapore Branch v Asia Pacific
 Breweries (Singapore) Pte Ltd [2007] SGCA 9 II [17328.1]
 Skase, FCT v (1991) 22 ATR 889 II [22279]
 Skinner v Berry Head Lands Ltd (1970) 46 TC 377 II [5854]
 Sleight v FCT [2004] FCA FC 94 II [18946.1.1]
 Slutskin, FCT v (1977) 51 ALJR 322; 77 ATC 4076 II [18775]
 Smallwood Trust v HMRC [2010] EWCA Civ 778, CA II [10982.26]
 Smart v Lincolnshire Sugar Co Ltd (1937) 20 TC 643 II [7021]
 Smidh (FL) & Co v Greenwood [1921] 3 KB 583; affd
 [1922] 1 AC 417 II [5718.33], [5900], [5986], [6796]
 Smith v Abbott [1994] 1 WLR 306 II [4505]
 Smith v Anderson (1880) 15 Ch D 247 II [364], [409],
 [5718.7], [5718.14], [12827]
 Smith v Westinghouse Brake Co (1888) 2 TC 357 II [9049]
 Smith's Potato Estates Ltd v Bolland [1948] AC 508 II [8597]
 Smorgon, FCT v 79 ATC 4039 II [17283]
 Snook v London and West Riding Investments Ltd
 [1967] 2 QB 786 II [186.2], [18632.1]
 So Chak-kwong, CIR v (1986) 2 HKTC 174 II [2884], [2885], [2886]
 So Kai Tong, Stanley v CIR (2004) 6 HKTC 38;
 [2004] 2 HKLRD 416; HKIA 4/2002 (January 2004) II [8328.1], [8370.1],
 [8376.1], [9049], [18631.1], [20836]
 South Australian Battery Makers Ltd, FCT v (1978) 140 CLR 645 II [8463]
 South Behar Railway Co, IRC v [1925] AC 476 II [5718.19],
 [5718.20], [409], [5718.15], [9994]
 Southtime Ltd v CIR (2002) 5 HKTC 571; [2002] HKEC 393;
 (2002) HKRC 90-119 II [5854], [7743]
 South India Shipping Corporation Ltd v Export-Import Bank of Korea
 [1985] 2 All ER 219 II [5718.38]
 Southern v Borax Consolidated Ltd [1941] 1 KB 411 II [9049]
 Southern Foundries v Shirlaw [1941] AC 701 II [2791]
 Southern Railway of Peru Ltd v Owen
 [1957] AC 334 II [5720], [5761], [5808], [8012], [8240], [8686]
 Spedley Securities Ltd, FCT v (1988) 19 ATR 938 II [5854]
 Spiers v MacKinnon (1929) 14 TC 386 II [5718.38]
 Spillars Ltd v Cardiff Assessment Committee [1921] 2 KB 21 II [13908]
 Spotless Services Ltd, FCT v 96 ATC 5201 II [6347], [18812],
 [18946], [18946.1], [18948.4]
 Spotlight Stories Pty Ltd v FCT [2004] FCA 650 II [18946.1.1]
 Spriggs v FCT and Riddell v FCT [2009] HCA 22 II [8148]
 St George Bank Ltd v FCT [2009] FCAFC 62 II [8149], [8149.02]
 Staffordshire v Coal and Iron Co v Brogan [1963] 1 WLR 905 II [1535]
 Stainer's Executors v Purchase [1952] AC 280 II [7787]
 Stanwell Investments Ltd v CIR (2004) 6 HKTC 1;
 (2004) HKRC 90-130; 18 IRBRD 784 II [5238], [5243], [5492.2]
 Star City Pty Ltd, FCT v [2009] FCAFC 19 II [8148]
 Stedeford v Beloe [1932] AC 388 II [2793], [3916]
 Steele v DCT (1999) 41 ATR 139 II [9597.7]
 Stepney Borough Council v Joffe [1949] 1 KB 599 II [18994]
 Stokes, FCT v (1996) 34 ATR 478 II [18948.2]
 Stokes v Costain Property Investments Ltd
 [1984] 1 WLR 763 II [14717], [14493], [15394]
 Stone, FCT v [2005] HCA 21 II [5718.23]

Table of Court and Board of Review Cases

- | | |
|--|--|
| Strong v Woodifield [1906] AC 448, HL | II [8420], [8420.1], [8420.02],
[8421], [8422] |
| Stuart Investment Ltd v The Queen (1984) CTC 294 | I [82], [18725], [18775] |
| Studebaker Corporation of Australasia Limited v CT (NSW)
(1921) 29 CLR 225 | II [6305], [6347], III [13] |
| Styles v New York Life Insurance Co (1889) 2 TC 460 | II [5763] |
| Suasana Indah Sdn Bhd (2006) MSTC 4208 | II [5854] |
| Sulley v AG (1860) 2 TC 149 | II [5718.38] |
| Sun Newspapers and Associated Newspapers Ltd, FCT v
(1938) 61 CLR 337 | II [8059], [8147] |
| Sun Yau Investment Co Ltd, CIR v
(1984) 2 HKTC 17 | II [17146], [17193], [18410],
[20345], [20431], [20791], [21289], [21290],
[21379], [21412], [21556] |
| Sutherland & Partners' Appeal, Re [1994] STC 387 | II [11432], [20343] |
| Swedish Central Railway Co Ltd v Thompson 9 TC 342 | III [32] |
| Sweetman, CIR (Fiji) v (1996) 34 ATR 209 | II [8422] |
| Swire Pacific Ltd, CIR v (1979)
1 HKTC 1145 | II [8461], [8507], [8508], [8509], [9049], [9597] |
| Sydney Refractive Surgery Centre Pty Ltd, FCT v [2008] FCAFC 190 | II [5854] |
| Sydney Water Board Employee's Credit Union Ltd, FCT v
(1973) 4 ATR 157 | II [1534] |
| T 102 [1986] ATC 1187 | II [14582], [1741], [7788], [9774], [9995] |
| T Ltd v Comptroller of Income Tax (Singapore) [2007] MSTC 7609 | II [9905] |
| TH Ltd, CIT (Singapore) v (1950–1985) MSTC 457 | II [5854] |
| Tai Hing Cotton Mill (Development) Ltd, CIR v [2008] 2 HKLRD 40,
(2007) 7 HKTC 715; FACV 2/2007 (December 2007) | II [8599], [18812],
[18812.01], [18812.1], [18818],
[18857], [18946.1.1.1] |
| Tai On Machinery Works Ltd, CIR v (1969)
1 HKTC 411 | II [6886], [8058], [8102], [8465], [8509], [8687],
[9597], [9597.1], [9597.6], [13952], III [2] |
| Tai Shun Investment Co Ltd, CIR v (1968) 1 HKTC 370 | II [1490], [5225] |
| Tak Wing Investment Co Ltd v CIR
(2001) 5 HKTC 462; [2001] 2 HKLRD 266 | II [20434], [21694], [21963.1] |
| Tam Hing-yeo v Wu Tai-wai [1992] 1 HKLR 185 | II [22143] |
| Tam Kin Chung v CIR (2009) 8 HKTC 370,
CACV 363/2008 (2 December 2009) | II [21920] |
| Tam Kin Chung, CIR v DCTC 8279/2997 (19 September 2008) | II [21782] |
| Tapemaze Ltd v Melluish [2000] STC 189 | II [5855] |
| Taxpayer, A, Re (1956) (1950–85) MSTC 79 | II [4233] |
| Taylor, Ex p (No 2) [1989] 3 All ER 353 | II [17596] |
| Taylor v Good (1974) 49 TC 277; [1974] 1 WLR 556 | II [5225], [5236] [1490] |
| Taylor v Provan [1975] AC 194 | II [4501], [4505], [4506],
[4549], [4550], [4594] |
| Tennant v Smith [1892] AC 150 | II [3425], [3648] |
| Teo Tuân Kwee, DGIR (Malaysia) v (1998) MSTC 3648 | II [14717] |
| Tersons Ltd v Stevenage Development Corp [1963] 3 All ER 863 | II [20885] |
| Texas Co (Australasia) Ltd, FCT v (1940) 63 CLR 382 | II [5854], [8641] |
| Thomas v Reynolds [1987] STC 135 | II [14582] |
| Thompson v Magnesium Elektron Ltd [1944] 1 All ER 126 | II [5810.1.1] |
| Thompson (Joseph L) & Sons Ltd v Chamberlain (1962) 40 TC 657 | II [12875] |
| Thorpe Nominees Pty Ltd, FCT v (1988) 19 ATR 1834 | II [5900] |
| Three H Aircraft Hire v Customs and Excise Comrs
[1982] STC 653 | II [5718.14] |

Table of Court and Board of Review Cases

- Three Rivers District Council v Governor and Company of the Bank of England (No 5) [2003] QB 1556 II [17328], [17328.1], [17329]
 Three Rivers District Council and others v Governor and Company of the Bank of England (No 6) [2004] UKHL 48;
 [2004] 3 WLR 1274 II [17327], [17328], [17329], [17328.1]
 Threlfall v Jones 66 TC 77 III [40]
 Time Super International Ltd v Commissioner of the ICAC
 [2002] 2 HKC 581 II [17328]
 Titaghur Jute Factory Co Ltd, IRC v [1978] STC 166 II [5761], [5808],
 [8012], [8281]
 Todd v Egyptian Delta Land and Investment Co Ltd 14 TC 119 III [32]
 Tong Kwan-che, CIR v (1976) 1 HKTC 901; (1976) 16 HKLJ 384 II [5405]
 Tong Sui Lun, Franco, CIR v (2006) 7 HKTC 421; HCIA 2/2006
 (December 2006) II [4504], [4504.1]
 Torrens, IRC v (1933) 18 TC 262 II [7115]
 Transvaal Associated Hide and Skin Merchants (Pty) Ltd,
 CIT v (Botswana) (1967) 29 SATC 97 II [6618]
 Trautwein, FCT v (1936) 56 CLR 63 II [18452]
 Trautwein (No 2), FCT v (1936) 56 CLR 196 II [1533]
 Travelodge Papua New Guinea Ltd, FCT v 85 ATC 4432 II [9597.7]
 Tri-View Ltd & Another v HKSAR (2006) 9 HKCFAR 695 II [3607]
 Tsai Ge Wah, CIR v (2008) 7 HKTC 987; CACV 7/2008
 (November 2008) II [3288.4], [3288.4.1]
 Tsang Chuen v Li Po-kwai [1932] AC 715 II [995]
 Tsang Ka-shing and Choy Hong-kiu (9 June 2003, unreported) II [22683]
 Tsang Ka-yui, Tsang Ka-wing and Fung Lai-seung (December 2003,
 unreported) II [22683]
 Tsang Yau-chee and Tsang Kit-ching (18 October 2002,
 unreported) II [22683], [11480]
 Tse Kai-wan and Sian Wong, CIR v (1976) 1 HKTC 921 II [11388], [11476]
 Tucker v Granada Motorway Services Ltd [1979] STC 393 II [8149], [8149.1]
 Turner v Last (1965) 42 TC 517 II [1486], [5225]
 Tyco Australia Pty Ltd v FCT [2007] FCA 1055 II [8148]
 Tyre Investment Trust Ltd, IRC v (1924) 12 TC 646 II [5718.15]
 Tyrer v Smart [1979] STC 34 II [3782]
 U 194 [1987] ATC 1104 II [14582]
 Ume v Ezechia [1964] 1 WLR 701 II [21154.2]
 Unilever Australia Securities Ltd, FCT v (1995) 30 ATR 134 II [5810.6]
 Union Corp Ltd, IRC v (1952) 34 TC 207 III [32]
 Unit Construction Co Ltd v Bullock [1960] AC 351;
 (1959) 38 TC 712 II [10759], III [32]
 United Aircraft Corp, FCT v (1943) 68 CLR 525 II [6797]
 United Energy Ltd, FCT v (1996) 37 ATR 1 II [8148]
 Usher's Wiltshire Brewery Ltd v Bruce [1915] AC 433 II [9049], [21106.1]
 Vallambrosa Rubber Co Ltd v Farmer (1910) 5 TC 529 II [8060], III [40]
 Van den Berghs Ltd v Clark [1935] AC 431 II [5854], [8059]
 Varnam v Deepdale [1985] STC 308 II [2566], [2837]
 Venables v Hornby [2004] 1 All ER 627 II [2658.1], [3064]
 Victoria Square Property Co Ltd v Southwark London
 Borough Council [1978] 1 WLR 463 II [18994]
 Viscount Broome's Executors, IRC v (1935) 19 TC 667 II [6305]
 Vodafone Cellular Ltd v Shaw [1997] STC 734 II [8149.1], [8461]
 WD & HO Wills (Australia) Pty Ltd, FCT v 96 ATC 4223 II [8463.3]
 Waddington v O'Callaghan (1931) 16 TC 187 II [11388]
 Wah Feng & Co, CIR v [1960] HKLR 94 II [11388], [11476], [11480], [21965]

Table of Court and Board of Review Cases

Wah Hing Fat Realty Co Ltd v CIR (2002) 5 HKTC 748	II [5583]
Wain v Cameron [1995] STC 555.....	II [5716.1]
Walker v Carnaby Harrower, Barham & Pykett [1970] 1 WLR 276.....	II [5854]
Walton Masters, CIR v (1984) 2 HKTC 22	II [3738], [3739]
Wall v Cooper (1929) 14 TC 552	II [18406]
Walls v Sinnett [1986] STC 236.....	III [251]
Wang, Nina, CIR v (1994) 4 HKTC 15; [1994] 1 WLR 1286; [1994] STC 753 (PC).....	II [20434]
Wang, Nina, CIR v [1993] 1 HKLR 7 (CA)	II [20836]
Wannell v Rothwell (1996) 68 TC 719.....	II [1490],
Ward v Anglo-American Oil Co Ltd (1934) 19 TC 94	II [8552]
Ward & Co Ltd, CT (NZ) v [1923] AC 145	II [8465]
Wardley Investment Services (Hong Kong) Ltd, CIR v (1992) 3 HKTC 703	II [6166.2.1], [6168], [6212], [6212.01], [6212.1], [6212.2], [6212.3], [6258]
Warner Music Australia Pty Ltd (1996) 34 ATR 171	II [5810.5]
Waterford v Commonwealth of Australia (1987) 163 CLR 54.....	II [17328]
Watkins v Ashford Sparkes & Harward [1985] 1 WLR 994.....	II [9049]
Watson Bros v Lothian (1902) 4 TC 441.....	II [7787]
Wattie & Lawrence, CIR (NZ) v [1998] STC 1160	IV [5810.2], [5810.3], [5810.4], [8147], [8148], [8149]
Waugh v British Railways Board [1980] AC 521	II [17328]
Waylee Investment Ltd, CIR v [1991] 1 HKLR 237; [1990] STC 780.....	II [5225], [5243], [5627]
Webb v Campbell (1900) 25 VLR 506	II [6305]
Weight v Salmon (1935) 19 TC 174	II [3426], [3740], [3826.1]
Weisberg's Executrices, IRC v (1933) 17 TC 696.....	II [1490]
Wen Sheng Kuang, Re [2003] 2 HKLRD 3; [2002] HKEC 1575	II [22186.1], [22186.3], [22234]
Werle & Co v Colquhoun (1888) 2 QBD 753.....	II [5718.28], [5986]
Wescott v Bryan [1969] 2 Ch 324.....	II [3469]
Weson Investment Ltd v CIR (2007) 2 HKLRD 567; (2007) 7 HKTC 463; CACV 261/2005 (January 2007)	II [22457], [22457.2]
West v Phillips (1958) 38 TC 203.....	II [1486], [1490], [5225]
West Riding Justices, R v (1833) 4 B & AD 685; 110 ER 613	II [2927]
Western v Herman, 1943] 2 All ER 421.....	II [3421]
Westfield Ltd, FCT v (1991) 21 ATR 1398	II [5239], [5810.2]
Westminster Bank Executor and Trustee Co (Channel Islands) Ltd v National Bank of Greece SA [1971] 1 All ER 233	II [6347]
Westminster Bank Ltd v Riches [1974] AC 390.....	II [7112]
Westpac Banking Corp Ltd v CIR (NZ); ANZ National Bank Ltd, UDC Finance Ltd and	
TUI Endeavour Ltd v CIR (NZ) (2007) SC66 and SC67 of 2007	I [104]
West-Walker, CIR (NZ) v [1954] NZLR 191	II [17596]
Wetherell v Bird (1834) 2 Ad & E 161; 111 ER 63	II [5718]
Wharf Properties Ltd, CIR v (1997) 4 HKTC 310; [1997] 1 HKC 184; [1997] STC 351	II [5761.4], [8058], [8102], [8193], [8463.2], [8509], [8510], [8687], [8778], [9597], [9597.1], [9597.2], [9597.4], [9597.6], [9597.8], [9600], III [1]
Wheeler v Le Marchant (1881) 17 Ch D 675.....	II [17328]
Whimster & Co, IRC v (1926) 12 TC 813.....	II [5720], III [1]
White v Higginbottom [1983] 1 WLR 416	II [4640]
White Industries Australia Ltd v Commissioner of Taxation [2007] ATC 4441	II [17416.1], [17416.3]

Table of Court and Board of Review Cases

- Whitfords Beach Pty Ltd, FCT v
 (1982) 150 CLR 355 II [77], II [5493], [5718.14],
 Whitney, IRC v [1926] AC 37 II [20345]
 Wicks v Firth [1983] 2 WLR 34 II [3019], [3513]
 Wigmore v Thomas Summerson & Sons Ltd [1926] 1 KB 131 II [7114]
 Wilcock v Eve [1995] STC 18 II [3244], [3286]
 Wilkie, IRC v (1915) 32 TC 495; [1952] Ch 153 II [2927], [16336]
 Wilkins v Rogerson [1961] Ch 133 II [3425]
 Wilkinson v IRC [2006] STC 270 II [77.1]
 Williamson, CIR v (1981) 1 HKTC 1215 II [2837], [3647], [3736]
 Willingale v International Commercial Bank Ltd
 [1978] AC 834; (1978) 52 TC 242;
 [1978] 2 WLR 452 II [5720], [5763], [5808], [5854], [7068], [8777]
 Willoughby, IRC v [1995] STC 995 II [46], [15934], [18775], [18778]
 Wilson v Clayton [2004] STC 1022 II [3286]
 Wilson v Clayton [2005] STC 157 II [3288.3]
 Wimpy International Ltd v Warland [1989] STC 273 II [14582]
 Windsor v Schroeder (1979) 129 NLJ 1266 II [5718.14]
 Winfat Enterprise (HK) Ltd, CIR v (1991) 3 HKTC 595;
 (1991) 1 HKRC §90–058 II [21108]
 Wing On Cheong Investment Co Ltd, CIR v
 (1987) 3 HKTC 1 II [1490], [5225], [5586], [21016]
 Wing Tai Development Co Ltd, CIR v
 (1979) 1 HKTC 1115 II [5357], [5357.1], [5447],
 [2082], [20836], [21196.2]
 Wisdom v Chamberlain [1969] 1 WLR 275;
 (1968) 45 TC 92; (1974) 4 HKLJ 53 II [1486], [1490], [5225], [5671]
 Woolwich Equitable Building Society, IRC v
 [1993] AC 70; [1992] 3 WLR 366 II [22457]
 Wong Chi To, CIR v DCTC 8460/2007
 (18 September 2008) II [21964.2], [23178.4]
 Wong Chi To, CIR v DCTC 8460/2007 (18 September 2008) II [22775]
 Wong Chung-tak, Judy and Wong Siu-tak, Polly
 (5 June 2009, unreported) II [22683]
 Wong Koon-lun and Chung Mi-cheng (22 June 2005, unreported) II [22683]
 Wong Ning Investment Co Ltd, CIR v (2000) 5 HKTC 222 II [21062.1]
 Wong Tai Wai, David and Lee Chi Man v CIR
 (2005) 6 HKTC 460 II [16338.1], [16652]
 Wong Tung-kin, Re [1989] 1 HKLR 93 II [22640], [22726]
 Wong Wing-piu, CIR v (1985) 2 HKTC 134 II [20703], [23087]
 Wong Yu Cho v CIR HCMP No 599 of 2007 (on appeal from HCAL No 15 of
 2007) (October 2007) II [20341.2]
 Wong Yu Cho, Rolly v The Inland Revenue Board of Review,
 HCAL 108/2009 (10 June 2010) II [20935]
 Wong Yue-hung Johnson, R v (1991) 3 HKTC 733 II [22683]
 Woo Kwok-hing, CIR v (1977) 1 HKTC 923 II [1490], [5359],
 Wood v Holden [2006] EWCA Civ 26 II [2571]
 Word Investments Ltd, FCT v [2007] ATC 5164,
 [2007] FCAFC 171 II [23493.1]
 Wright v Boyce (1958) 38 TC 160 II [3241]
 Wynne-Jones v Bedale Auction Ltd [1977] STC 50 II [8958], [8960]
 X v CT (NZ) (1934) 29 MCR 22 II [6305]
 Yarmouth v France (1887) 19 QBD 647 II [14536], [14537]
 Yates, R v (1991) 22 ATR 424 II [1936]

Table of Court and Board of Review Cases

- Yates v GCA International Ltd [1991] STC 157 II [6031], [6077], [6166]
Yau Chiu Wah v Gold Chief Investment Ltd
[2003] 3 HKLRD 553 II [17328], [17329]
Yau Lai Man, Agnes, CIR v (2005) 6 HKTC 485;
HCIA 3/2004 (June 2005) II [10398], [18275], [18543],
[19126], [20342], [20523], [21290], [21331.1]
Yau Wah Yau v CIR (No 2) [2007] 1 HKC 417 II [21196.2]
Yeung Kwok-ying, CIR v (1984) 2 HKTC 161 II [22278]
Yeung Kwong-kei (3 July 2007, unreported) II [22683]
Yewens v Noakes (1880) 1 TC 260 III [25]
Yick Fung Estates Ltd, CIR v (2000) 5 HKTC 52;
[2000] 2 HKC 588 II [9773], [9844], [9993], [10084],
[10173], [10176], [10216.1], [15934],
[18729.1], [18775], [18776], [18816],
[18817], [18818], [18819], [18948.1], [18949]
Yick Ka Lei, HKSAR v HCMA 392/2006 II [226893]
Yip Kam-sing, R v (1996) 4 HKTC 68 II [22683]
Ystalyfera Iron Co v Neath and Brecon Railway Co
(1873) 17 Eq 142 II [21962]
Yue Yuen Marketing Co Ltd v CIR [2012] 4 HKLRD 761,
HCAL 49/2009 (17 March 2010) II [20435], [20658.3]
Yu Hin-man (11 December 2007, unreported) II [22684]
Yu Pang-nin v R [1978] HKLR 58 II [22682]
Yung Yung-tao, Sanford, CIR v (1979)
1 HKTC 1081; (1980) 10 HKLJ 91 II [136], [362.1], [497], [5236], [9002],
[13999], [21062], III [51]
- ZF v Comptroller of Income Tax (Singapore)
[2010] SGCA 48, CA II [14582.1]
Zeta Estates Ltd v CIR (2007) 7 HKTC 351; [2007] 2 HKLRD 102;
FACV 15/2006 (March 2007) II [8419], [8691]
Zim Israel Navigation Co Ltd, CIR v (1972) 1 HKTC 573 II [12242], [12603]
Zoffanies Pty Ltd, FCT v [2004] HCA 26
(High Court) II [8687.2], [18814], [18815], [18815.1]