



## STEWART K M WONG SC 黃繼明資深大律師

Call: 1987 (HK); 1992 (New South Wales); 1996 (Queensland); 1996 (Australian Capital Territory)  
Inner Bar: 2011

Accredited as a mediator by CEDR and HKMAAL  
Member of the Chartered Institute of Arbitrators

### PROFILE

Stewart Wong 's practice encompasses all areas of civil law (in particular intellectual property, company and shareholders disputes, professional negligence, and commercial disputes) as well as tax (including advising, and appearing in the Board of Review and in Courts of all levels for, both taxpayers and the Revenue regularly) and public law (judicial review, discrimination, election petitions and human rights).

### CONTACT

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### PRACTICE AREAS

- Tax / Revenue
- Public Law / Judicial Review
- Intellectual Property
- Confidentiality / Privacy
- Discrimination
- Employment
- Disciplinary
- Professional Liability
- Defamation / Media
- Commercial
- Banking / Finance
- Arbitration
- Company
- Insolvency
- Securities & Regulation
- Injunction / Contempt
- Property & Conveyancing
- Equity / Trust
- Probate / Succession
- Restitution / Unjust Enrichment
- Insurance

- Civil Fraud / Asset Recovery
- Conflict of Laws
- Planning
- Telecommunications
- Charity
- Admiralty
- Personal Injury / Medical Negligence
- Mental Health
- Family / Matrimonial

## APPOINTMENTS AND PUBLIC OFFICE

- Recorder of the Court of First Instance of the High Court (from January 2015)
- Member of the Court of Final Appeal Rules Committee (from July 2018)
- Council Member of the Hong Kong Bar Association (January 2007 - January 2012 and January 2017 to now)
- Honorary Secretary and Treasurer (January 2010 – January 2012)
- Deputy Honorary Secretary (January 2008 – January 2010)
- Chairman of the Mandatory Provident Fund Schemes Appeal Board (from November 2016)
- Vice-Chairman of the Municipal Services Appeals Board (from June 2017)
- Chairman of the Pharmacy and Poisons Appeal Tribunal (from June 2017)
- Temporary Deputy Registrar, High Court (March – April 2002)
- External Examiner in Revenue Law, P.C.LL., University of Hong Kong and City University of Hong Kong (September 1999 - June 2004)
- Associate External Academic Advisor in Revenue Law, LL.B., City University of Hong Kong (September 2004 - June 2005)
- Member of the High Court Rules Committee (July 2012 – July 2018)
- Member of the Executive Committee of the Hong Kong Advocacy Training Council (from 2012)
- Member of the Executive Committee of the International Advocacy Training Council (from 2012)
- Member of the Inter-departmental Working Group on Gender Recognition (from January 2014)
- Deputy High Court Judge (May – June 2013; February – March 2014)

## EDUCATION

1986	LL.B. (Hons), University of Hong Kong
1987	P.C.LL., University of Hong Kong
1988	LL.M. (Merit), University College London, University of London

## PUBLICATIONS AND ARTICLES

- Contributing Editor, *Hong Kong Civil Procedure* 2001 - 2012
- Co-Editor, *Halsbury's Laws of Hong Kong*, Vol 15(2) (Registered Designs and Patents) and Vol 15(3) (Trade Marks) (original volumes)
- Contributing Author, *Intellectual Property Rights: Hong Kong SAR and People's Republic of China* (March 2003 - January 2008)

## SCHOLARSHIP AND PRIZES

- 1984 Bernard Downey Book Prize, University of Hong Kong  
1986 Baker & McKenzie Prize in Business Associations, University of Hong Kong

## SELECTED CASES

### TAX / REVENUE

- *Aviation Fuel Supply Co v CIR* (2014) 17 HKCFAR 872 [CFA: appeals and objections: jurisdiction and discretion to tax on new grounds after six-year limit] (with Michael Furness QC)
- *Nice Cheer Investment Ltd v CIR* (2013) 16 HKCFAR 813 [CFA: chargeability of unrealised book profits] (with David Goldberg QC)
- *Shui On Credit Co Ltd v CIR* (2009) 12 HKCFAR 392 [CFA: tax avoidance scheme; principles of deductibility of interest expenses] (led by David Bloom QC and Barrie Barlow SC)
- *Real Estate Investments (NT) Ltd v CIR* (2008) 11 HKCFAR 433 [CFA: trading vs capital income for developer; discharge of burden in tax appeals] (led by Johnny Mok SC)
- *CIR v HIT Finance Ltd* (2007) 10 HKCFAR 717 [CFA: tax avoidance scheme] (led by David Goldberg QC)
- *Kim Eng Securities (Hong Kong) Ltd v CIR* (2007) 10 HKCFAR 213 [CFA: source of profits: commission income for stockbrokers] (led by Robert Kotewall SC)
- *Zeta Estates Ltd v CIR* (2007) 10 HKCFAR 196 [CFA: deductibility of interest expense for loan raised to pay dividend] (led by Ambrose Ho SC)
- *Kwong Mile Services Ltd v CIR* (2004) 7 HKCFAR 275 [CFA: source of profits: profits from sale of PRC property in HK underwritten by taxpayer; appeal on questions of law: principles] (led by John Griffiths SC and Ambrose Ho SC)
- *Koo Ming Kwon v CIR* [2018] HKCFI 2593 [CFI: additional tax assessments: liability of directors for incorrect returns of company: finality effect of assessments on company]
- *Dairyfarm Establishment v CIR* [2018] HKCFI 2245; [2018] 5 HKLRD 179 [CFI: judicial review: multiple tax assessments]
- *Poon Cho-ming John v CIR* [2018] HKCA 297; [2018] 5 HKC 233 [CA: salaries tax: chargeability of payments and benefits at termination]
- *China Mobile Hong Kong Co Ltd v CIR* [2018] HKCFI 373; [2018] 2 HKLRD 146 [CFI: form of questions of law for leave to appeal under new statutory procedure]
- *Turner Entertainment Networks Asia Inc v CIR* [2015] 3 HKLRD 295 [CA: chargeability of royalty income for use of copyright works aboard]
- *Canray International Ltd v CIR* [2012] 4 HKLRD 792 [CFI: challenge to correctness of tax assessments by judicial review; double or multiple taxation]
- *CIR v Li & Fung (Trading) Ltd* [2012] 3 HKLRD 8 [CA: source of profits of sourcing agent business] (with David Goldberg QC)
- *Chan Chun Chuen v CIR* [2012] 2 HKLRD 379; FAMV 23/2012 [CA and Appeal Committee of CFA: duty of CIR to serve notices on taxpayers and method of service]
- *CIR v Nam Tai Trading Co Ltd* [2010] 3 HKC 1 [DC: whether provision of IRO requiring payment of tax pending objections/appeal unconstitutional]
- *Yau Wah Yau v CIR* [2006] 3 HKLRD 586 [CA: taxability of payments made by employer in relation to living quarters; burden of proof in tax appeals]
- *CIR v National Mutual Centre (HK) Ltd* [1998] 2 HKLRD 599 [CA: interest tax: timing of incurring of interest expenses] (led by Robert Kotewall SC)
- *Wharf Properties Ltd v CIR* [1995] 2 HKLR 552 [CA: deductibility of interest expense: whether expenses of capital nature] (led by John Gardiner QC)

### PUBLIC LAW / JUDICIAL REVIEW

- *QT v Director of Immigration* [2018] HKCFA 28; (2018) 21 HKCFAR 324 [CFA: dependant visa policy; same-sex couple; discrimination] (with Lord Pannick QC)
- *Sin Chung Yin Ronald v Dental Council of Hong Kong* (2016) 19 HKCFAR 528 [CFA: professional duties of dentists regarding dental companies]

- *Leung Kwok Hung v President of the Legislative Council (No 1)* (2014) 17 HKCFAR 689 [CFA: separation of powers between the legislature and the judiciary; doctrine of legislative privilege]
- *Leung Kwok Hung v President of the Legislative Council (No 2)* (2014) 17 HKCFAR 841 [CFA: definitive judgment on costs in contested application for leave to apply for judicial review at CFI, CA and CFA levels]
- *Leung Chun Ying v Ho Chun Yan Albert* (2013) 16 HKCFAR 735 [CFA: Chief Executive election petition: constitutionality of 7-day time limit for lodging election petitions; procedure and grounds for challenging Chief Executive elections] (with Michael Thomas SC)
- *W v Registrar of Marriages* (2013) 16 HKCFAR 112 [CFA: judicial review: right of marriage of post-operative transsexuals] (with Monica Carss-Frisk QC and Lisa Wong SC)
- *ZN v Secretary for Justice* [2018] HKCA 473; [2018] 3 HKLRD 778 [CFI: human trafficking and forced labour] (with Lord Pannick QC)
- *Leung Chun Kwong v Secretary for Civil Service* [2018] HKCA 318; [2018] 3 HKLRD 84 [CA: non-recognition of foreign same-sex marriage for civil service benefits and tax assessment: whether discriminatory] (with Monica Carss-Frisk QC)
- *Leung Kwok Hung v Commissioner of Correctional Services* [2018] HKCA 225; [2018] 2 HKLRD 933 [CA: prison policy of requiring male prisoners to cur hair: whether discriminatory]
- *Dr U v Preliminary Investigation Committee of the Medical Council of Hong Kong* CACV 151/2016 [CA: power of PIC of Medical Council to reconsider complaint after dismissal]
- *Re Mahesh J Roy (Intervener: Secretary for Justice) (No 2)* [2017] 5 HKLRD 830 [CA: contempt in face of court: procedural safeguards: costs]
- *Arjun Singh v Secretary for Justice* DCEO 9/2011 [DC: race discrimination and wrongful arrest: meaning of “service” under the Race Discrimination Ordinance; whether necessity test for arrest: first trial in Hong Kong under the Race Discrimination Ordinance]
- *ZN v Secretary for Justice* [2016] 1 HKLRD 174 [CFI: application for recusal by judge on ground of apparent bias]
- *Designing Hong Kong Ltd v Town Planning Board* [2015] 3 HKC 525 [CFI: acting as *amicus curiae* in the first case where an application for a protective costs order was substantially argued before the CFI in Hong Kong]
- *Hong Kong Medical Association v Medical Council of Hong Kong* [2014] 3 HKLRD 664 [CFI: power of review by Medical Council in disciplinary matters]
- *Dr Q v Health Committee of the Medical Council of Hong Kong* [2014] 2 HKLRD 57 [CFI: contempt of court application against statutory body]
- *X v Education and Accreditation Committee, Medical Council of Hong Kong* [2013] 1 HKLRD 167 [CA: Medical Council proceedings: apparent bias: necessity principle]
- *Chan Yeuk Ming v Hong Kong Housing Authority* HCAL 25/2012 [CFI: discrimination: legality of Housing Authority’s Divorced Couples Policy]
- *Kwok Cheuk Kin v Commissioner for Transport* HCAL 41/2011 [CFI: legitimate expectation: ferry service fare differentials]
- *\*CIR v Shelcore Hong Kong Ltd* DCTC 5209/2009 [DC: whether provision of IRO requiring payment of tax pending objections / appeal unconstitutional]
- *Wise Union Industries Co Ltd v Hong Kong Science and Technology Corporation* [2009] 5 HKLRD 620 [CFI: judicial review: statutory corporation fettering its discretion] (led by John Bleach SC)
- *Tong Wai Ting v Secretary for Education* HCAL 73/2009 [CFI: judicial review and disability discrimination: school leaving arrangements for intellectually disabled students] (led by Lisa Wong SC)
- *CIR v Nam Tai Trading Co Ltd* [2010] 3 HKC 1 [DC: whether provision of IRO requiring payment of tax pending objections/appeal constitutionally valid]
- *D17/08* (2008) 23 IRBRD 301 [BoR: whether penalty tax system constitutionally valid] (led by David Pannick QC)
- *Pirie v Bar Council* [2001] 4 HKC 190 [CA: appeal from Barristers Disciplinary Tribunal: burden and standard of proof] (led by Michael Bunting SC)

#### INTELLECTUAL PROPERTY

- *Canon Kabushiki Kaisha v Green Cartridge Co (Hong Kong) Ltd* [1997] AC 728 [PC: copyright: spare parts and repair defence] (led by Simon Thorley QC)
- *SNE Engineering Co Ltd v Hsin Chong Construction Co Ltd* [2015] 4 HKLRD 517 [CA: patents: validity of short term patent: novelty and insufficiency: burden of proof of validity of short term patent in enforcement proceedings]
- *Re Alldressedup International Pte Ltd* [2009] 4 HKLRD 363 [CFI: trade mark: registrability of neologism word mark]

- *California Red Ltd v Music Link Ltd* CT 3/2008 [CT: first contested case in Copyright Tribunal: grant of compulsory licence for karaokes] (led by John Yan SC)
- *Octopus Cards Ltd v ODD HK Ltd* HCMP 104/2007 [CFI: validity of short term patents for electronic purse and chip protection case]
- *Koninklijke Philips Electronics NV v Orient Power Holdings Ltd* HCA 945/2005 [CFI: patents: CD and DVD machines: infringement: conspiracy: inducing breach of contract] (led by Peter Garland SC)
- *Brands Inc Ltd v Kabushiki Kaisha Regal Corp* [2007] 2 HKC 110 [CFI: whether “use” of trade mark in Hong Kong for goods imported and then re-exported; nature of “genuine use”]
- *Re Wing Yick Bamboo Scaffolders Ltd* [2004] 2 HKLRD 28 [CFI: patents: See v Scott Paine order]
- *AXA China Region Insurance Co Ltd v Pacific Century Insurance Co Ltd* [2003] 3 HKC 1 [CFI: breach of confidence and trade secrets: insurance agents] (led by Robert Kotewall SC)
- *La Chemise Lacoste SA v Crocodile Garments Ltd* [2000] 4 HKC 317 [CA: trade mark agreement: interpretation and breach]
- *Lau Tak Wah Andy v Hang Seng Bank Ltd* [2000] 1 HKC 280 [CFI: passing off: character merchandising: interlocutory injunction] (led by Clive Grossman SC)
- *Tanashin Denki Co Ltd v King Long Industrial Ltd* [1997] 4 HKC 217 [CFI: patents: infringement and validity: cassette tape recorder] (led by Peter Garland SC)
- *Canon Kabushiki Kaisha v Green Cartridge Co (Hong Kong) Ltd* [1996] 1 HKLR 69 [CA: patents: infringement and validity: toner cartridges: personal liability of director for company’s tort] (led by Simon Thorley QC)

#### COMMERCIAL

- *Takahashi v Cheng Zhen Shu* (2011) 14 HKCFAR 558 [CFA: restitution of payments made under mistake for investment project in PRC] (led by Benjamin Yu SC)
- *Bewise Motors Co Ltd v Hoi Kong Container Services Ltd* (1998) 1 HKCFAR 256 [CFA: freight forwarder: bailment: sub-bailment on terms: Himalaya clause] (led by Michael Thomas SC)
- *Kwok Ping Sheung Walter v Sun Hung Kai Properties Ltd* [2009] 2 HKLRD 11 [CFI and CA: injunction prohibiting board from considering resolution to remove chairman; internal management of company]
- *Waddington Ltd v Chan Chun Hoo* [2006] 2 HKLRD 896 [CA: no reflective loss principle; whether multiple derivative action exists] (led by Victor Joffe QC)
- *AXA China Region Insurance Co Ltd v Pacific Century Insurance Co Ltd* [2003] 3 HKC 1 [CFI: insurance agents: inducing breach of contract] (led by Robert Kotewall SC)

#### OTHERS

- *Secretary for Justice v Yuen Oi Yee Lisa* HCMP 2390/2008 [CFI: contempt of court: abuse of process of court: commencement of proceedings by deceptive means: abusive and offensive letters and phone calls to judges and clerks]
- *Jerry Chen v Whirlpool (Hong Kong) Ltd* (2007) 10 HKCFAR 619 [CFA: tort: vicarious liability] (led by John Bleach SC)
- *AXA China Region Insurance Co Ltd v Li Yu Ping Ellen* [2003] 3 HKC 339 [CA: contempt of court: court practice on no strict compliance with procedural requirements; waiver of procedural requirements] (led by Simon Westbrook SC)
- *Kay Kam Yu v AIE Co Ltd* [1996] 1 HKC 239 [CA: property: specific performance: requisitions: risk of unregistered encumbrance; unpaid management fees]