



**THE REPUBLIC OF UGANDA**

## **BASIC INFORMATION**

# **THE TAX APPEALS TRIBUNAL**

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## **A. THE TRIBUNAL**

### **INTRODUCTION**

The Tax Appeals Tribunal (TAT) is a quasi-judicial institution established under the Tax appeals Tribunals Act, 1997 to settle tax disputes between taxpayers and the Uganda revenue Authority (URA). By enacting this Act, parliament was fulfilling the requirement in article 152 (3) of the Uganda Constitution of 1995.

The Tribunal consists of five members, appointed in accordance with the Act. The first Tribunal was first constituted in August 1998.

After laying ground for its work which included writing its Rules of procedure and appointment of staff, the Tribunal opened its doors to the public in May 1999.

The Tribunal handles only tax disputes arising out of the taxing Acts administered by URA. These are:-

- (a) The Value Added Tax Act
- (b) The Stamps Act
- (c) The Customs and Excise Act
- (d) Any other taxing Act administered by URA

### **MISSION**

The mission of the Tribunal is to provide easily accessible, expeditious, and independent forum for resolving tax disputes in Uganda.

### **OBJECTIVE**

The main objective of the Tribunal is to provide an opportunity to a taxpayer to seek redress whenever aggrieved by any taxation decision of the URA

### **STATUS**

The Tribunal operates as an independent body. The independence of the Tribunal in the discharge of its function is guaranteed by section 14(3) of the Act, which stipulates:

“14(3) A Tribunal shall in the discharge of its function be independent and shall not be subject to the direction or control of any person or authority”.

## **B. PROCEDURES OF THE TRIBUNAL**

### **WHO APPLIES TO THE TRIBUNAL**

Any taxpayer aggrieved by a taxation decision made under any taxing Act by URA may apply to the Tribunal for a review of the decision.

### **WHEN TO APPLY**

Taxing laws provide for objection procedures. An aggrieved taxpayer applies to the Tribunal only after he/she has been issued with an objection decision or a taxation decision. An application with the Tribunal must be lodged with thirty (30 days) after the date of the decision.

The Tribunal may however grant an extension of time for the making of an application after the expiry of the 30 days time limit provided it is within the period of six (6) months after the date of the decision.

### **HOW TO APPLY**

A taxpayer or a representative fills prescribed forms which are then lodged with the Tribunal. After lodging the Application, the taxpayer services a copy on the Commissioner General of URA within five days. For the Application to be valid, a non-refundable fee of UG Shs.20,000/= must be paid.

The Application must contain the following information concerning the Applicant:-

1. Full Names, mailing address, Tel, Fax Nos, email etc.
2. Tax Identification Number (TIN) Income Tax file No. and Value Added Tax (VAT), Registration No.
3. Nature of Business
4. Particulars of the dispute and details of the assessment
5. Year of income and amount of tax in dispute/objected to
6. Reasons/grounds for the appeal
7. List of documents/books that will be produced before the Tribunal.
8. Name and address of witnesses, if any
9. Date of application and signature

### **C. WHAT HAPPENS TO THE APPLICATION**

The Act allows the Commissioner General thirty (30) days from the date of service within which to file a response with the Registrar of the Tribunal. A hearing date is there after fixed, giving both parties to the application not less than fourteen days, (14 days) notice. On the date listed for hearing, both parties appear before the Tribunal. The procedure to be followed are well laid down in the Act itself and the Tax Appeals Tribunals (procedure) Rules, 1999. Both the Act and the Rules are on sale at the Uganda Printing and Publishing Corporation outlets.

It should be noted that:-

1. The Applicant may appear in person or may be represented;
2. The onus is on the Applicant to prove his/her case;
3. Hearings before the Tribunal are open to the public, but may upon the request of either party beheld in camera
4. The Tribunal offers each party ample opportunity to present its case;
5. The Tribunal is required to give its ruling in writing, giving in support of its decision.
6. The decision of the Tribunal is appealable to the High Court by any party aggrieved by the decision within thirty days after being notified of the decision or within such further time as High court may permit.

### **D. RELIEF/REMEDIES**

The Tribunal is empowered to award costs or give any other remedy against any unsuccessful party and the order is enforceable like that of the High Court.

### **E. OFFENCES**

The Act provides for the following major offences

- (i) Failure to comply with summons
- (ii) Failure to answer proper questions
- (iii) Giving false or misleading evidence
- (iv) Contempt of the Tribunal

For the first three offences, the offender is liable on conviction to a fine not exceeding Uganda Shillings One Million two hundred thousand (Ug. Shs. 1,200,000/=) or imprisonment not exceeding two years, or both.

But for the fourth offence, the offender is liable on conviction to a fine not exceeding Uganda Shilling Five hundred thousand (Ug. Shs.500,000/=) or imprisonment not exceeding six months or both.

## **F. MANAGEMENT**

### **Administrative Matters**

The Tribunal is managed by a Chairperson assisted by a Registrar.

Members are not involved in administrative matters other than appointment of staff.

The Registrar is responsible for the day to day registry function of the Tribunal. He / She is assisted by other members of staff appointed by the Tribunal.

### **Financial Matters**

The Tribunal is currently fully funded through the Government Consolidated Fund. The Annual Budget of the Tribunal has to be submitted to the Minister of Finance for his/her approval.

Source of funds for Tribunal are:-

- (a) Money appropriated by parliament
- (b) Grants received by the Tribunal with the approval Minister
- (c) Fees and fines
- (d) Any other money as may be received by or made available to the Tribunal

However presently the funding comes solely from the consolidated Fund.