

THE REPUBLIC OF UGANDA
IN THE TAX APPEALS TRIBUNAL AT KAMPALA
MISCELLINEOUS APLPLICATION NO. 08/ 2018

(ARISING FROM TAT APPLICATION NO. 26/ 2010 AND TAT NO. 28/2010).

HERITAGE OIL AND GAS LIMITED

APPLICANT

VERSES

UGANDA REVENUE AUTHORITY

RESPONDENT

RULING

This ruling is in respect to an application seeking orders that the bill of costs filed by the respondent in the applications TAT NO. 26 and 28/ 2010 be struck out.

The applicant made the earliest application to the Tribunal with application MA 9/2017 for a similar order to the one in the current application. This application was dismissed on grounds by the Tribunal that the issue was judicata.

The Tribunal further observed that the issue of instruction fees can only be addressed by the Registrar during the taxation of the bill of costs.

On page 5, the Tribunal stated that “whether the instruction fees were limited to incouse lawyers or not, is a matter that can be addressed during the taxation of the bills of costs”

Counsel for the applicant has argued that the respondent is not entitled to any costs under the advocates Act (Remuneration and Taxation of costs) Regulations Section 267-4 and that therefore the Registrar should strike out the bill in its entirety as filed by the respondent.

It is not disputed that in its ruling of 7th December 2011, the Tribunal ruled in favour of the respondent and accordingly awarded costs to the respondent.

In the ruling the Tribunal of 9th March 2018,.....dismissing the applicants’ application

to strike out the bill of costs and that the issue of instruction fees should be addressed by the Registrar during taxation of the bill of costs.(Emphasis added).

Counsel for the applicant did not cite any law under which the Registrar can strike out at the outset a bill of costs filed by a su..... pursuant to an order issued by Court or a Tribunal.

I found that is irregular to ask the Registrar to strike out the bill of costs filed by a successful party. I am unable to allow this application as it is clearly misconceived. Striking out the bill of costs will be to literally reverse the orders of the Tribunal which powers the Registrar does not possess.

The application is accordingly dismissed.

The respondent's bill of costs will now be taxed on ...