TAX APPEALS TRIBUNAL
Justice in Taxation

THE REPUBLIC OF UGANDA

IN THE TAX APPEALS TRIBUNAL AT KAMPALA

APPLICATION NO. 39 OF 2024

AFRICA OIL LIMITED.....APPLICANT

VERSUS

UGANDA REVENUE AUTHORITY.....RESPONDENT

BEFORE: HON. CRYSTAL KABAJWARA, MR. SIRAJ ALI,
HON. ROSEMARY NAJJEMBA

RULING

I. Introduction

1. This ruling is in respect of an application challenging an additional income tax assessment of Shs. 549,247,263 raised as a result of alleged excess claiming of interest under Section 25(3) of the Income Tax Act.

II. Background Facts

2. The Applicant is a company incorporated under the laws of Uganda and deals in the supply of petroleum products and the sale of automotive fuel.

3. In 2023, the Respondent reviewed the Applicant's tax affairs for the period July 2018 to June 2022 and raised additional income tax assessments of Shs. 549,247,263. The assessments were raised on the basis of over-claimed interest, contrary to Section 25(3) of the Income Tax Act, which the Applicant denies. The interest in issue arose from a bank loan that the Applicant obtained from Diamond Trust Bank.

4. The Applicant objected to the assessments on the grounds that the disallowed interest expense in the assessed periods constituted an interest

expense and realised foreign exchange loss, which are all allowable deductions under Section 25(1) and 48 of the Income Tax Act.

5. The Applicant also argued that they are not a member of a group with common underlying ownership and therefore entitled to the interest deduction as a whole incurred in the assessed period, which the Respondent disputes.

6. On 31 January and 1 February 2024, the Respondent issued objection decisions disallowing the Applicant's objections on the grounds that the Applicant is part of a group and evidence to prove otherwise was not adduced, which the Applicant disputes.

III. Issues for determination

7. The issue for determination is whether the Applicant is liable to pay the tax assessed.

IV. Representation and Evidence

8. The Applicant was represented by Mr. Enoch Turatsinze and Ms. Anita Nyamate, while the Respondent was represented by Mr. Tonny Kalungi.

9. **Mr. Amin Popatia,** one of the Directors of the Applicant, testified that the Applicant is an indigenous company that deals in the importation and sale of petroleum fuels under the name of Africa Oil. The Respondent reviewed the Applicant's tax affairs for the period of July 2018 to June 2022 and raised additional income tax assessments of Shs. 549,247,263 for allegedly claiming excess interest under Section 25(3) of the Income Tax Act, which the Applicant disputes.

10. He testified that the Applicant objected to the assessments on the grounds that it was not a member of a group and the disallowed interest expense in the assessed periods was allowable under Section 25 of the Income Tax Act as declared in the tax returns.

11. The witness testified that the Applicant provided the Respondent with Audited Financial Statements, loan statements and a breakdown of the

finance cost that includes foreign exchange losses, copies of the audited financial statements and loan statements. The interest expense declared to the Respondent is a finance cost that includes a foreign exchange loss.

12. The witness testified that the Respondent disallowed the objections on the grounds that supporting documents were not provided as requested and because the company is part of a group, and evidence to prove otherwise was not adduced, which the Applicant disputes.

13. AW1 further testified that the Applicant is invoiced in United States dollars and has to buy dollars from the open market to pay its suppliers. At the time of buying dollars, the Applicant is given fixed booking rates in United States dollars, which fluctuate when payments are made; thus, the Applicant incurs a foreign exchange loss.

14. The witness testified that they explained to the Respondent that the interest expense included foreign exchange loss, but was erroneously not separated from the interest expense while filing the income tax returns in the respective assessed periods.

15. The Applicant challenges the Respondent's action of disallowing and charging additional tax on the "overclaimed interest" in the years of income assessed of 2018/2019, 2019/2020, 2020/2021 and 2021/2022 without considering the facts relating to its business operations. The witness testified that the Applicant is not a member of any group of companies.

16. During cross-examination, AW1 confirmed that he made changes in the shareholding after the assessment. When asked why, he stated that the Applicant is not a member of a group because the shareholders are not the same across all the companies.

17. He also stated that the Applicant purchases petroleum products in US Dollars and trades the products in Uganda Shillings. This gives rise to forex differences and in the audited period, the Applicant suffered forex losses due to the appreciation of the US Dollar against Uganda Shilling.

18. Mr. Mark Levi Buyayi, a Supervisor International Tax and Transfer Pricing in the Large Taxpayer's Office Division in the Domestic Taxes Department of the Respondent, was the Respondent's sole witness (RW1). In his witness statement, he stated that the Applicant is a company that sells automotive fuel.

19. The Respondent issued the Applicant with Income Tax Assessments totaling Shs. 549,247,263 for the periods 2018/19, 2019/20, 2020/21 and 2021/22, premised on disallowed overstated interest claimed contrary to Section 25 of the Income Tax Act.

20. The witness testified that for the period under review, the Applicant, being a member of a group, claimed interest expenses amounting to Shs. 3,690,554,746, which exceeded 30% of the tax earnings before interest, tax, depreciation and amortisation (EBITDA) allowed under the law.

21. The witness testified that the Applicant objected to the tax assessment on grounds that it had correctly claimed the interest as an expense and that the company is not a group company within the meaning of Section 25 of the Income Tax Act. Further, the Applicant argued that the disallowed interest included forex losses that should not have been disallowed.

22. RW1 testified that the Respondent established that Mr. Amin A. Popatia held 54% shares in the Applicant Company and 50% shares in Hot Bite Limited, SRM Transporters Limited and Pioneer Tours and Travels Limited. Further, another individual, Mr Sajmin Popatia, held 46% of the shares in the Applicant Company and 45% of the shares in Pioneer Tours and Travels Limited.

23. RW1 further testified that the Respondent found that the Applicant is/was part of a group of companies and ought to have claimed interest expense in accordance with Section 25(3) of the Income Tax Act. The Applicant neither adduced any evidence to the contrary nor provided any evidence to support its alleged foreign losses.

24. The witness testified that the income tax assessment of Shs. 549,247,263 is lawful and that the Applicant's case ought to be dismissed with costs to the Respondent.

25. During cross-examination, RW1 confirmed that he was aware that the Applicant purchases products in US Dollars and sells in shillings. He also stated that during the audit, the Respondent reviewed the interest that the Applicant had claimed and established that it did not qualify for a full deduction.

26. He further stated that the Applicant submitted three documents, namely, income tax returns, financial statements, and information from the Uganda Registration Services Bureau ("URSB") concerning the company's ownership. He also confirmed that the Respondent reviewed the forex schedules and found they could not be reconciled with the interest paid.

V. The Submissions of the Applicant

27. The Applicant acknowledged that they have the burden of proving that the assessment is excessive and that in civil cases such as this, the standard of proof required is on the balance of probabilities.

28. The Applicant submitted that Section 25 of the ITA provides:

"25. Interest

(1) Subject to this Act, a person is allowed a deduction for interest incurred during the year of income in respect of a debt obligation to the extent that the debt obligation has been incurred by the person in the production of income included in the gross income.

2)...

(3) The amount of deductible interest in respect of all debts owed by a taxpayer who is a member of a group, other than a financial institution, microfinance deposit taking institution, tier 4 microfinance institution or person carrying on insurance business, shall not exceed thirty per cent of the tax earnings before interest, depreciation and amortisation.

(4) A taxpayer whose interest exceeds thirty per cent of the tax earnings before interest, tax, depreciation and amortisation may carry forward the excess interest

for not more than three years, and the excess interest shall be treated as incurred during the next year of income.

(5) In this section-
"group" means persons other than individuals, with common underlying ownership;
"Tax earnings before interest, tax, depreciation and amortisation" means the sum of-

(a) gross income less allowable deductions, except a deduction under subsection (1);
b) depreciation; and
(c) amortisation".

29. The Applicant submitted that it is neither a financial institution, a microfinance deposit-taking institution, a tier 4 microfinance institution, nor does it carry on insurance business. The Applicant deals in buying and selling petroleum fuels. Therefore, the question is whether they are part of a group.

30. The term "group" is defined in Section 25(3) of the ITA as:
"Persons other than individuals with common underlying ownership".

31. The Applicant submitted that, in effect, to be part of a group for purposes of the above provision, one must not be an individual. It is not in dispute that the Applicant is a non-individual. The Applicant submitted that the term underlying ownership is defined in section 2 of the ITA as:
"Underlying ownership", in relation to a person other than an individual, means an interest held in, or over, the person directly or indirectly through interposed companies, partnerships or trusts by an individual or by a person not ultimately owned by individuals;

32. The Applicant submitted that, therefore, common underlying ownership will be found to exist if there is a person (s) who holds a direct or indirect interest in the Applicant and that person (s) also holds a direct or indirect interest in other persons. The Applicant adduced a search report (AEX 30) showing the shareholders as Popatiya Sajmin Abdul (230 shares) and Popatiya

Amin Abdul Bhai (270 shares). These shareholders do not hold shares in any other persons, and as such, the Applicant does not form part of a group.

33. The Applicant submitted that, if the Tribunal finds it as a member of a group, then Section 25(4) of the ITA would apply which allows a taxpayer whose interest exceeds thirty percent of the tax earnings before interest, tax, depreciation and amortisation to carry forward the excess interest for not more than three years, and the excess interest is treated as incurred during the next year of income. The Applicant prayed that this issue be resolved in its favour.

34. The Applicant submitted that the disallowed interest included a realised foreign exchange loss as a financing cost that is deductible under Section 46 of the ITA. The Applicant's sole witness stated in paragraph 8 of his witness statement that the Applicant imports petroleum fuels in United States dollars. As such, the Applicant must always trade Uganda shillings for United States dollars to make payments to its suppliers.

35. During cross-examination, the Applicant's witness clarified that from 2018 to 2022, the entire assessed period, it never made any gains from foreign exchange because the Applicant always bought the product in dollars and sold the same in Ugandan Shillings, hence the foreign exchange losses. This was evidenced through realised foreign loss schedules for the assessed period on the trial bundle marked AEX26-AEX29.

36. The Applicant also submitted that whereas the Applicant's representative/Accountant summed up the forex loss sum together with interest in the audited financials and only separated the same in the computation, this error shouldn't be visited on the Applicant, given that the Applicant acted in good faith and without negligence on their part.

37. The Applicant submitted that under the notes to the financial statements, note 1.3 reads:

"Foreign currency transactions are accounted for at the exchange rates prevailing at the time of the transaction. Gains and losses resulting from the settlement of

such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies are recognised in the income statements".

38. The Applicant submitted that the tax representative took note of the foreign currency transactions; however, the losses therefrom were indicated together with interest, which error we pray is not vested on the Applicant. Be that as it may, it is a fact that the Applicant incurred foreign exchange losses, and the nature of the Applicant's business is one that leads to forex losses inevitably, and these cannot be avoided.

39. The Applicant submitted that had the Respondent considered the foreign exchange loss schedules, the assessments would have been varied as indicated in the computation schedule, which was admitted by the Tribunal as evidence in chief and marked AEX 32, leading to a tax liability of Shs. 114,170,892 instead of Shs. 549,247,263.

40. The Applicant further submitted that the Respondent's witness acknowledged during cross-examination that the Applicant provided foreign exchange loss schedules, but the Respondent was unable to reconcile them. This cannot be a justification for disallowing the forex losses as deductible expenses.

41. The Applicant prayed that the Tribunal find that the Respondent's refusal to consider the documents was procedurally unfair and contrary to principles of natural justice. This unfairness renders the objection decisions and assessments unlawful. Consequently, the Applicant prayed that the assessments be vacated.

VI. The Submissions of the Respondent

42. The Respondent submitted that they reviewed the Applicant's tax affairs for the period of July 2018 to June 2022 and raised additional income tax assessments of Shs. 549,247,263 for claiming excess interest under Section 25[3] of the Income Tax Act, which the Applicant disputes.
43. The Respondent submitted that Section 25(3) of the Income Tax Act, provides:

"The amount of deductible interest in respect of all debts owed by a taxpayer who is a member of a group, other than a financial institution, micro-finance deposit taking institution, tier 4 micro-finance institution 126 or person carrying on insurance business, 127 shall not exceed thirty per cent of the tax earnings before interest, depreciation and amortisation".

44. The Respondent submitted that the Applicant objected to the assessment on the grounds that it is not a group and that the interest deduction comprised foreign exchange losses.

45. The Respondent submitted that Section 25(5) of the Income Tax Act defines a group to mean *"persons other than individuals, with a common underlying ownership."* Further, Section 2 of the Income Tax Act defines "underlying ownership", in relation to a person other than an individual, to mean *"an interest held in, or over, the person directly or indirectly through interposed companies, partnerships, or trusts by an individual or by a person not ultimately owned by individuals."*

46. The Respondent submitted that in the case of ***Moil (U) Ltd Vs URA, TAT Application No. 149 of 2023***, on page 6, it was held that underlying ownership arises when:

    a) There is a direct interest held in a person; or

    b) There is an indirect interest held in or over a person through interposed companies, partnerships or trusts by an individual or by a person not ultimately owned by individuals.

47. The Respondent established that Mr. Amin A. Popatia held 54% of the shares in the Applicant and 50% of the shares in Hot Bite Limited, SRM Transporters Limited and Pioneer Tours and Travels Limited. Further, another individual, Mr. Sajmin Popatia, held 46% shares in the Applicant Company and 45% shares in Pioneer Tours and Travels Limited.

48. The Respondent submitted that it found that the Applicant was part of a group of companies and it ought to have claimed interest expense in accordance with Section 25(3) of the Income Tax Act. During cross-

examination, the Applicant's witness, AWI, admitted to the structure but stated that the same shareholding had been changed after the Applicant was assessed.

49. The Respondent submitted that the Tribunal ought to consider the structure at the time of the assessment since it covers the period in dispute. Therefore, the Applicant is part of a group within the meaning of Section 25(3) of the Income Tax Act.

50. The Respondent submitted that the Applicant did not submit any evidence or documentation to support the alleged foreign losses at the time of objection. The alleged evidence in AEX 26 to AEX 29 was not submitted to the Respondent during the objection by the Applicant. The Respondent cannot be faulted for not having considered what was not provided to it before making the objection decision.

51. The Respondent submitted that the Applicant is liable for the tax assessed since the Respondent reviewed the Applicant's tax affairs for the period of July 2018 to June 2022 and correctly raised additional income tax assessments of Shs. 549,247,263 for claiming excess interest under Section 25(3) of the Income Tax Act.

VII. The Applicant's submissions in rejoinder

52. The Applicant submitted that the Respondent alleged that the Applicant is part of a group due to cross-shareholding by its shareholders in other companies. The Applicant invited the Tribunal to construe section 25(3) in light of its object and spirit, as evidenced by Hansard and OECD BEPS Action 4, thereby giving effect to Parliament's intent.

53. The Applicant submitted that Section 25(3) of the ITA should be construed in light of its object and purpose as evidenced by Hansard and OECD BEPS Action Parliament intended to address multinational profit-shifting, not domestic financing. The Applicant invited the Tribunal to declare that URA's expansion to domestic groups misconstrues the statutory framework and is ultra vires.

54. In the alternative, the Applicant submitted that even if the Tribunal were to find group membership, Section 25 (4) expressly allows excess interest above 30% of the EBITDA to be carried forward for up to three years. The Respondent's disallowance without applying the same was unlawful.

55. Furthermore, regarding the forex schedules, the Applicant submitted that they were tendered in the Tribunal with the computation table. However, the Respondent's own witness acknowledged that the schedules were provided, but they failed to reconcile them. The Applicant transactions arose from actual transactions involving the conversion of Shillings to US Dollars to pay suppliers for petroleum imports. The Applicant prayed that the Tribunal does the following:

(i) Vacates the objection decisions and assessments,

(ii) Should the Tribunal find that the Applicant is a member of a group, it recognises the correct tax liability of Shs. 114,170,892.

(iii) Award costs of the Application to the Applicant.

VIII. The determination

56. Having read submissions and evidence of both parties, this is the ruling of the Tribunal.

57. The dispute arises from the Respondent's objection decisions which upheld additional income tax assessments of Shs. 549,247,263 for the period July 2018 to June 2022 due to overclaimed interest expenses contrary to Section 25(3) of the Income Tax Act (ITA). The Respondent's decision was based on the grounds that the Applicant is a member of a group, a fact which the Applicant disputes.

58. The Applicant's position is that:

(i) They are not part of a group within the meaning of section 25 (3) of the ITA;

(ii) Section 25 (3) ought to be interpreted purposively, in light of its object and spirit, as evidenced by Hansard and OECD BEPS Action 4, thereby giving effect to Parliament's intent.

(iii) The Respondent included forex losses in the interest restriction despite having been provided with supporting documentation which showed that the forex losses were erroneously booked on the interest ledger.

(iv) The Respondent ought to have carried forward the excess interest, if any, which they did not do.

We address each of the above contentions below.

Whether the Applicant is part of a group

59. Section 25(3) of the ITA provides:

"(3) The amount of deductible interest in respect of all debts owed by a taxpayer who is a member of a group, other than a financial institution, microfinance deposit taking institution, tier 4 microfinance institution or person carrying on insurance business, shall not exceed thirty per cent of the tax earnings before interest, depreciation and amortisation.

(4) A taxpayer whose interest exceeds thirty percent of the tax earnings before interest, tax, depreciation and amortisation may carry forward the excess interest for not more than three years, and the excess interest shall be treated as incurred during the next year of income.

60. The Respondent contends that the Applicant forms part of a group on account of common ownership by Amin A. Popatia and Sajmin Popatia, who hold shares in the Applicant and other related entities.

61. The Term underlying ownership is defined in Section 2 of the Income Tax Act as:

"Underlying ownership, in relation to a person other than an individual, means an interest held in or over the person directly or indirectly through interposed companies, partnerships, or trusts by an individual or by a person not ultimately owned by individuals"

62. The plain and ordinary meaning of this provision is that where companies have the same shareholders, they are a group of companies under the ITA. In ***Aponye Uganda Limited v URA, TAT 80/2021***, and Moil Uganda Limited v URA, TAT 149/2023, the Tribunal held that a company has common underlying ownership when it has common shareholders.

63. Further, in ***Moil Uganda Limited v Uganda Revenue Authority, Civil Appeal No. 0072 of 2024***, the High Court agreed with the Tribunal that for as long as parties have the same underlying ownership, they are a group of companies under section 25 of the ITA.

64. In the present case, the Respondent stated that Applicant's shareholder, Mr. Amin A. Popatia held 54% shares in the Applicant Company and 50% shares in Hot Bite Limited, SRM Transporters Limited and Pioneer Tours and Travels Limited. Furthermore, the Applicant's second shareholder, Mr. Sajmin Popatia, held 46% shares in the Applicant Company and 45% shares in Pioneer Tours and Travels Limited. The Applicant did not dispute these facts.

65. Therefore, going by the strict interpretation of the wording in section 25 (3), of the ITA, the fact that the Applicant has common shareholders with other entities is conclusive proof that the Applicant is part of a group within the meaning of section 25 of the ITA.

Whether section 25 (3) ought to be interpreted purposively

66. The interest expense in question arose from trade payables arising from the purchase of fuel for sale in Uganda. The Applicant argued that the provision ought to be interpreted purposively, specifically, in light of its object and spirit, as evidenced by Hansard and OECD BEPS Action 4, thereby giving effect to Parliament's intent.

67. The Applicant submitted that Section 25(3) of the ITA should be construed in light of its object and purpose, as evidenced by Hansard and OECD

BEPS Action, Parliament intended to address multinational profit-shifting, not domestic financing. The Applicant invited the Tribunal to declare that URA's expansion to domestic groups misconstrues the statutory framework and is ultra vires.

68. In the alternative, the Applicant submitted that even if the Tribunal were to find group membership, Section 25 (4) expressly allows excess interest above 30% of the EBITDA to be carried forward for up to three years. The Respondent's disallowance without applying the same was unlawful.

69. In ***Moil Uganda Limited v Uganda Revenue Authority, Civil Appeal No. 0072 of 2024***, the High Court addressed section 25 (3) of the ITA in the context of taxpayers who incur interest expense as a result of loans from third-party lenders. The facts in the present case are similar to Moil Uganda Limited, as in both cases, the underlying liability that gave rise to the impugned interest was loans from an external lender, Diamond Trust Bank.

70. In analysing section 25 (3) of the ITA, the High Court stated that while the courts historically applied the strict rule of interpretation as espoused by the case of Cape Brandy Syndicate, they have since moved on from the literal meaning of the text to looking into the words, the context, and the purpose of the law.

71. The High Court cited ***Collector of Stamp Revenue v Arrowtown Assets Ltd [2003] HKCFA 46***, cited in ***Barclays Mercantile Business Finance Limited Vs Mawson (Her Majesty's Inspector of Taxes 2004 UKHL 51*** where it was held:

"The driving principle in the Ramsay line of cases continues to involve a general rule of statutory construction and an unblinkered approach to the analysis of the facts. The ultimate question is whether the relevant statutory provisions, construed purposively, were intended to apply to the transaction, viewed realistically... it is clear that the UK has since moved on from the position in the ***Cape Brandy Syndicate*** *case that, in the interpretation of tax cases, one must only look at the literal meaning of the text and not the purpose of the law."*

72. The High Court determined the Legislature's intent by referring to the Hansard, which is the official record of parliamentary debates. The court established that the intention of the legislature in enacting section 25 (3) was to prevent persons from abusing interest deductions to reduce chargeable income, and secondly to target multinational companies that lend amongst themselves.

73. Consequently, the High Court held that the Hansard indicates that the section 25 (3) provision was not meant to apply to companies borrowing from sources outside the "group" as defined in Section 25(5) of the ITA. Specifically, Justice Patricia Kahigi Asiimwe stated:
"...this provision was not meant to apply to companies borrowing from sources outside the "group" defined in Section 25(5)."

74. In view of the above, we are bound by the decision of the High Court in Moil Uganda Limited, which set aside a contrary decision of this Tribunal in ***TAT Application No. 149 of 2023.***

Foreign exchange losses

75. Foreign exchange losses incurred in the ordinary course of a business are generally allowable as a deduction for tax purposes, provided it is proven that the losses were incurred in the production of income included in gross income. This is as per section 46 of the ITA, which provides:

"(1) Foreign currency debt gains are included in gross income and foreign currency debt losses are deductible only under this section".

76. Therefore, under section 46(1) of the ITA, foreign currency losses are allowable deductions where they arise in the production of income. The evidence before the Tribunal shows that the Applicant imports petroleum products in United States Dollars and settles supplier obligations in USD while its sales are made in Uganda Shillings, resulting in foreign exchange losses due to currency fluctuations.

77. The Tribunal considered the Applicant's submissions and evidence regarding the realised foreign exchange losses incurred in the period from July 2018 to June 2022. The Applicant imports petroleum products in United States dollars, settles suppliers in USD, and sells in UGX. Consequently, depreciation of the UGX against the USD results in forex losses.

78. The Respondent argued that the Applicant did not submit any evidence or documentation to support the alleged foreign exchange losses at the time of lodging its objection. In response, the Applicant submitted that the Respondent's witness acknowledged during cross-examination that the Applicant provided foreign exchange loss schedules, but the Applicant was unable to reconcile them.

79. The Applicant adduced forex loss schedules in Exhibit AEX26 - AEX29 on pages 126-142 of the Applicant's trial bundle; the exchange loss columns are in negative, indicating that there were losses for each named transaction. The Tribunal also noted that the forex losses were accounted for in the audited financial statements for the period 30 June 2021 and 30 June 2022 on pages 60,75, 106, as per Note 1.3, note 1.3 of the Applicant's Trial bundle states:

"Foreign currency transactions are accounted for at the exchange rates prevailing at the time of the transaction. Gains and losses resulting from the settlement of such transactions and translation of monetary assets and liabilities denominated in foreign currencies are recognised in the income statements."

80. The Tribunal is satisfied that the Applicant adduced sufficient evidence to demonstrate that the foreign exchange losses were actually incurred in the ordinary course of its business operations and arose from transactions directly connected to the production of income. The evidence on record, including the forex loss schedules and the audited financial statements, confirms that the losses arose from the conversion of Shillings into US dollars.

81. Therefore, the Respondent ought to have taken the foreign exchange losses into consideration and excluded them when determining the amount of interest to restrict under section 25 (3) of the ITA.

82. In the circumstances, the Tribunal finds that the Respondent erred in treating realised foreign exchange losses as part of the interest expense subject to limitation under section 25(3) of the Act. The said losses are deductible under section 46 of the Income Tax Act and are not subject to the interest restriction regime.

83. Consequently, for the reasons stated in this decision, the Tribunal orders as follows:

(i) The additional income tax assessments amounting to Shs. 549,247,263 for the period July 2018 to June 2022 are set aside.

(ii) Costs awarded to the Applicant.

Dated at Kampala this.....15th.....day of.....May.....2026.

HON. CRYSTAL KABAJWARA
CHAIRPERSON

MR. SIRAJ ALI
MEMBER

HON. ROSEMARY NAJJEMBA
MEMBER