



TAX APPEALS TRIBUNAL

Justice in Taxation

TAT FY 26 Half-Year Performance Report

For the Period 1 July - 31 December 2025



5 February 2026

Performance report for the six-month period ended 31 December 2025

We are pleased to present our half-year performance report for the period July – December 2025. We began this year with a clear strategy and a set of outcomes we are confident we will achieve by the end of FY 2026, that is, growing the number and value of cases disposed of by 30%, further reducing the average case age from 11 to 9 months, and reducing the case backlog.

As of 31 December 2025, we resolved 146 cases and unlocked Shs. 203 billion into the economy. This represents 30% of the total cases that were brought forward into FY 26 from FY 25. Further, we are ahead of our FY 25 half-year performance by 57% in the number of disputes resolved and by 182% in respect to total monies unlocked into the economy. This reflects our two-pronged strategy: focusing on complex high-value disputes while providing a quick, flexible approach to resolving smaller claims.

ADR: A significant number of the disputes were resolved via mediation, which continues to remain central to resolving disputes rapidly.

New applications: We registered 199 new applications with a total tax in dispute of Shs. 394 billion, representing an increase of 32% against the prior year.

We are confident we will meet our FY 26 performance target of resolving 350 disputes and unlocking Shs. 660 billion back into the economy. I would like to specifically thank our members, mediators and staff for their dedication and commitment.

We are grateful for your continued support and look forward to finishing FY 26 on a stronger note.

Yours faithfully,

Crystal Kabajwara
Chairperson

Mission

To provide the public with a clear, uniform, rapid, affordable and just system of resolving tax disputes.

1 Detailed half-year results

Overall performance

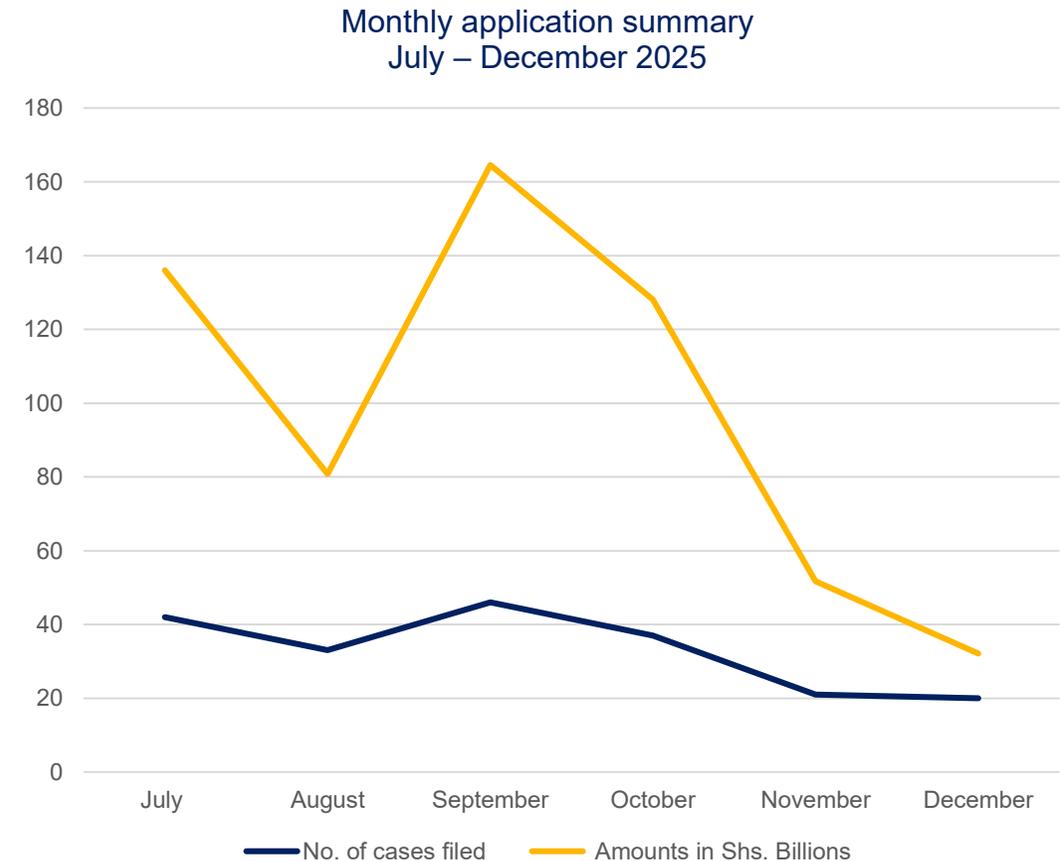
We have resolved 146 disputes and unlocked Shs. 203 billion back into the economy. A breakdown is provided below.

Alternative Dispute Resolution (ADR) via mediation remains the quickest way to resolve disputes, in line with our strategy to prioritise mediation over litigation.

Months	Ruled	Consented	Withdrawn	Abated / dismissed	Total
July	5,754,818,303	8,758,901,813	105,505,052	2,482,062,788	17,101,287,956
August	925,132,775	9,517,164,291	3,152,761,981	5,146,350,236	18,741,409,283
September	11,600,818,004	20,031,197,444	1,839,753,093	975,471,366	34,447,239,907
October	8,588,014,940	3,953,625,531	14,168,011,356	-	26,709,651,827
November	32,845,331,765	44,472,043,513	-	-	77,317,375,278
December	2,306,044,379	16,871,943,335	8,937,596,459	1,016,519,315	29,132,103,488
Total	62,020,160,166	103,604,875,927	28,203,627,941	9,620,403,705	203,449,067,739

New applications received

- We received 199 applications in the first six months of July – December 2025, with a total tax in dispute of Shs. 394 billion.
- When compared to the same period in FY 25, new applications reduced by 10%; however, the total tax in dispute increased by 32%.
- New applications peak in the first and third quarters of the financial year as these periods immediately follow June and December, the busiest tax collection months.
- The number of new applications filed remains high, thereby increasing the total caseload, which in turn continues to place significant pressure on our limited systems and resources.



Comparison against PY performance

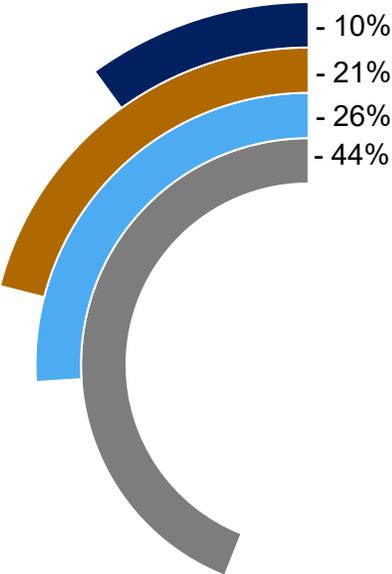
- In FY 25, we resolved 266 disputes, which unlocked Shs. 506 billion.
- Our target is to increase both the number of disputes resolved and the monies unlocked by an annual growth rate of 30%.
- As illustrated in the opposite table, we are currently performing above our FY 25 performance and exceeding our FY 26 growth target of 30%.

Description	H1, FY 25 (Dec 2024)	H1, FY 26 (Dec 2025)	% change
No. cases resolved	96	146	52%
Value of cases resolved	72 bn	203bn	182%
Value of new applications received	298bn	394bn	32%

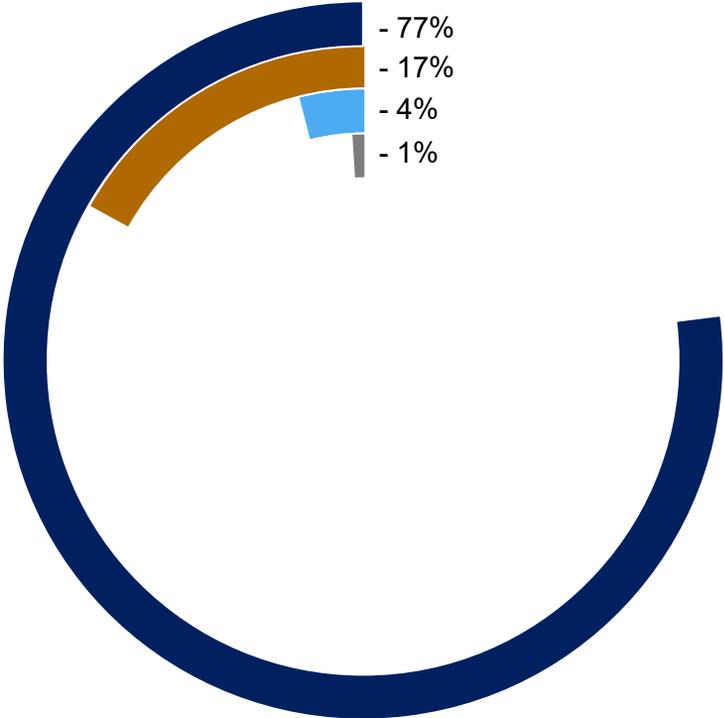
▪ 2 Caseload as at 31 December 2025

Caseload

Distribution of 517 pending applications



Distribution of total disputed tax of Shs. 1,450 bn



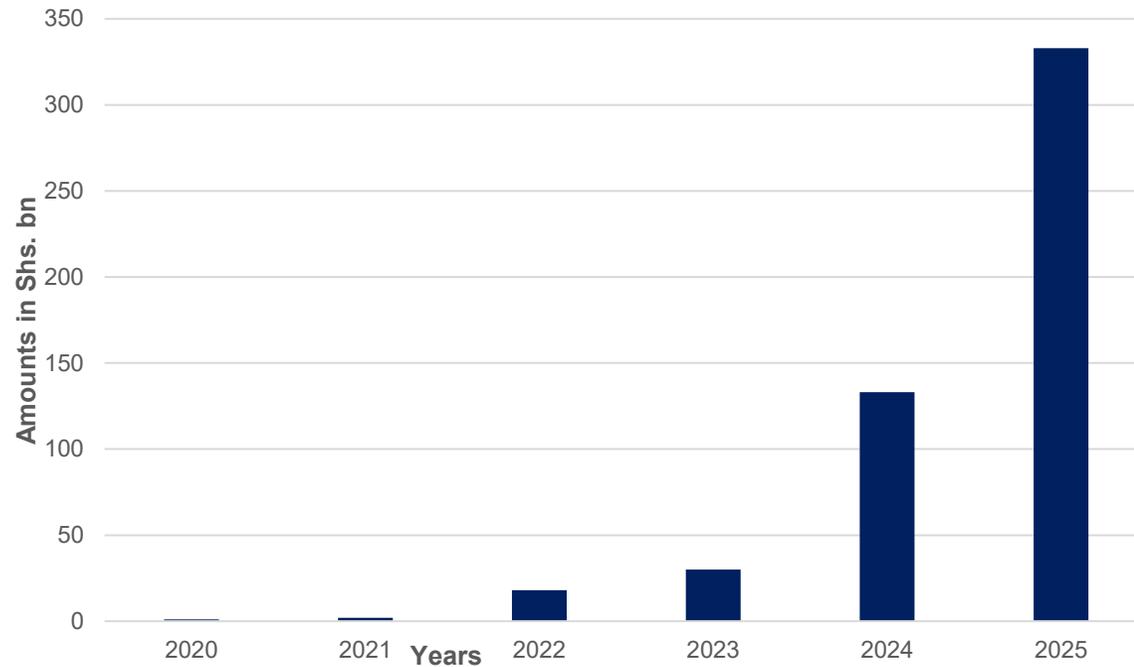
- Cases where the disputed tax is Shs. 5bn & above
- Cases where the disputed tax is above Shs. 1 b but below Shs. 5bn
- Cases where the disputed tax is above Shs. 200m but below Shs. 1 bn
- Cases where the disputed tax is below Shs. 200m

TAT FY 26 half year performance report.

- As at 31 December 2025, our caseload was made up of 517 cases with a total disputed tax of Shs. 1.5 trillion
- Cases where the tax in dispute is Shs, 5bn and above accounted for 10% of the total number of cases. However, they accounted for 77% of the total disputed tax.
- Lower-value disputes where disputed tax is Shs. 200 m and below accounted for 44% of total cases. However, they only accounted for 1% of the total disputed tax.
- Unlocking high-value cases speedily while increasing access to tax justice for small businesses remains the key priority for the Tribunal.

Caseload analysis

Caseload distribution according to the year of filing



- We have significantly reduced backlog by focusing on the resolution of cases that were filed in 2023 and earlier.
- For example, cases filed prior to 2024 have reduced from 211 cases as at 30 June 2024 to 51 cases as at 31 December 2025.
- A significant proportion of the caseload relates to new applications filed in 2025, which account for 64% of the current caseload.

3 Projections

Projections for FY26

- Our target for FY 26 is to unlock disputes worth Shs.660 billion, which represents a 30% growth rate against last financial year's performance.
- We are currently exceeding the 30% growth target and we project to meet our performance target by the end of the financial year.

Description	No. of cases	Monies to unlock
Target no of disputes to be resolved by the end of FY	350	660
Disputes so far resolved	(146)	(203)
Cases awaiting judgements	(76)	(271)
Disputes expected to be resolved through mediation	(106)	(151)
Gap	22	35

Challenges faced

Despite the TAT's pivotal role in unlocking government revenue and private capital held up in the justice system, which are needed to invest in key growth areas and in building investor confidence, the Tribunal continues to grapple with significant funding shortages. For example:

- (i) Despite the increase in TAT membership from 5 to 9 members in 2022, the budget has remained static at Shs.7.7Bn which is inadequate to support the increasing workload. This constrain was highlighted by the Auditor General in their FY 25 audit report.
- (ii) The total staff complement is 29, including the regional registries in Mbarara, Gulu, Arua and Mbale. Specifically, the TAT has significant resourcing gaps in the technical /research department and lacks HR and planning functions due to insufficient headcount.
- (iii) Further, the TAT has only a team of 4 mediators, yet the demand for ADR is high.
- (iv) Regional registries have no vehicles, which limits their ability to reach/sensitise taxpayers beyond the registries' locations. For example, the Gulu Registry is intended to serve Northern Uganda. However, without a vehicle, the Registry officer cannot travel beyond Gulu. This applies to all other regional registries.
- (v) The Tribunal carries out regional circuits 6 times a year; however, only two vehicles are roadworthy. In most cases, three members travel in a single vehicle to attend upcountry circuits, posing a significant risk.
- (vi) The Tribunal does not have a budget for training and capacity building. Members, mediators, and staff of the Tribunal largely self-fund their capacity-building due to limited funding.

We request that attention be given to the Tribunal's funding to enable the efficient delivery of dispute resolution services and to expand access to tax justice for taxpayers across the country.



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