



MONTHS	NO. OF DISPUTES	RULINGS	CONSENTS	WITHDRWALS	ABATED	TOTAL
July	21	6,056,808,647	8,758,901,813	105,505,052	2,482,062,788	17,403,278,300
August	23	925,132,775	9,517,164,291	3,152,761,981	5,146,350,236	18,741,409,283
September	27	11,600,818,004	20,031,197,444	1,839,753,093	975,471,366	34,447,239,907
Upcountry registries	3	0	2,388,366,370	0	0	2,388,366,370
Grand total	74	18,582,759,426	40,695,629,918	5,098,020,126	8,603,884,390	72,980,293,860

NOTES

A). New applications filed

The following new applications were registered:

	<u>No.</u>	<u>Value in Shs.</u>
July	42	94,014,513,814
August	33	47,761,523,241
September	46	118,543,994,269
Total	121	260,320,031,324

B). Disputes Resolved

- 74 disputes were resolved with a combined value of Shs. 72.9 billion.
- This performance represents a 68% growth in the number of cases resolved compared to 44 cases in the same period in FY 25.
- It also denotes a 128% increase in the value of disputes resolved compared to Shs. 32 billion that was unlocked the same quarter in FY 25.
- More disputes were settled through mediation than litigation, reflecting our continued focus on conferencing, mediation and the elimination of formalities and technicalities in the dispute resolution process. However, 24 rulings remained undelivered from the previous quarter, having a combined tax in dispute of Shs. 42.1 billion.

C). Disputes pending before the Tribunal

- There are currently 529 applications with a value of Shs. 1,408,893,182,633. The number of disputes increased by 23% in Q1 up from 429 at 30 June 2025 while the value of disputes increased by 16.45%.

OVERDUE RULINGS

	APP NO.	PARTIES	DISPUTE	AMOUNT IN SHS.	CHAIRPERSON OF THE PANEL	DATE	DAYS OVERDUE
1	140/2022	CHESTNUT UGANDA LIMITED V URA	INCOME TAX	35,464,373	SIRAJ ALI	14/02/2025	249
2	239/2022	WATOTO CHILDCARE MINISTRIES V URA	VAT	594,171,271	SIRAJ ALI	17/02/2025	246
3	112/2021	BLACKCOB V URA	INFORMER CASE	4,099,305,264	CRYSTAL KABAJWARA	16/05/2025	158
4	005/2025	ADRAA AGRICULTURAL COLLEGE V URA	INCOME TAX	61,378,928	SIRAJ ALI	28/05/2025	146
5	41/2025	KIFARU CHEMICALS LIMITED V URA	EXTENSION OF TIME	0	SIRAJ ALI	28/05/2025	146
6	063/2023	CHINA NORTH MACHINES LIMITED V URA	VAT	1,768,793,502	SIRAJ ALI	16/06/2025	127
7	MC 045/2025	LEATHER INDUSTRIES UG LIMITED V URA	EXTENSION OF TIME	0	SIRAJ ALI	18/06/2025	125
8	091/2024	SAFE GEARS (U) LTD V URA	IMPORT DUTY	7,008,740	NAMBI PROSCOVIA	23/06/2025	120
9	172/2023	S & L HOLDINGS LIMITED V URA	INCOME TAX	66,640,019	KABAKUMBA MASIKO	27/06/2025	116
10	096/2022	CENTURY BOTTLING CO. LIMITED V URA	INCOME TAX & VAT	10,680,286,747	NYAPENDI STELLA	27/06/2025	116
11	258/2022	STANDARD CHARTERED BANK LTD V URA	WHT	1,107,188,918	SIRAJ ALI	30/06/2025	113
12	063/2024	LACOSTE ENTERPRISES V URA	CUSTOMS	60,362,078	CRYSTAL KABAJWARA	10/07/2025	103
13	135/2024	NILE BREWERIES LTD V URA	EXCISE DUTY & VAT	18,509,052,729	NYAPENDI STELLA	18/07/2025	95
14	178/2022	KIRCHOFF ENGINEERING V URA	INCOME TAX	215,239,329	SIRAJ ALI	21/07/2025	92
16	MA 033/2025	COCA COLA BEVERAGES LIMITED V URA	EXTENSION OF TIME	0	SIRAJ ALI	31/07/2025	82
17	131/2024	TOTAL ENERGIES EP LIMITED V URA	INCOME TAX	380,000,000	CRYSTAL KABAJWARA	15/08/2025	67
18	MC 50/2025	JUSTINE MUHAIRWE V URA	EXTENSION OF TIME	0	SIRAJ ALI	27/08/2025	55
19	MC 55/2025	RYERU AGENCIES LIMITED V URA	EXTENSION OF TIME	0	NAMBI PROSCOVIA	28/08/2025	54
20	036/2025	RWENZORI COMMODITIES LIMITED V URA	WHT	95,007,270	CRYSTAL KABAJWARA	29/08/2025	53
21	MC 49/2025	EX ECO GAS LIMITED V URA	EXTENSION OF TIME	0	NAMBI PROSCOVIA	29/08/2025	53
22	36/2020	KASESE COBALT CO. LTD V URA	WHT	1,970,994,737	NAMBI PROSCOVIA	02/09/2025	49
23	026/2024	VISARE UGANDA LIMITED V URA	INCOME TAX	2,439,638,250	KABAKUMBA MASIKO	19/09/2025	32
24	MA 160/2025	YARD TUSAKIMU LOADING CO. LTD V URA	TEMP. INJUNCTION	0	SIRAJ ALI	25/09/2025	26
TOTAL				42,090,532,155			

No.

RULINGS						
App. No	Parties	Tax Head	Amount	Status	Completion Date	
1	188/2024	INTERNATIONAL SCHOOL OF UGANDA V URA	INCOME TAX	315,903,143	RULED	02-Jul-25
2	54/2022	AGRI EXIM LIMITED V URA	INCOME TAX	3,275,767,400	RULED	10-Jul-25
3	244/2022	ILISO CONSULTING PTY LIMITED vs URA	WHT	1,425,691,093	RULED	11-Jul-25
4	215/2023	SHUMUK PROPERTIES LIMITED vs URA	INCOME TAX	215,981,549	RULED	11-Jul-25
5	141/2023	NDUNGU BENSON & ISINGOMA EDGAR (KPMG) VS URA	INCOME TAX	301,990,344	RULED	17-Jul-25
6	36/2024	RWENZORI COMMODITIES LTD V URA	INCOME TAX	521,475,118	RULED	30-Jul-25
	TOTAL			6,056,808,647		
CONSENTS						
7	210/2023	NTAKE BAKERY & COMPANY LTD V URA	INCOME TAX	3,293,939,976	CONSENTED	14-Jul-25
8	081/2024	NIC LIFE ASSURANCE CO. LTD V URA	RENTAL TAX	930,842,534	CONSENTED	14-Jul-25
9	191/2024	JOHN MUGARURA V URA	VAT	642,424,276	CONSENTED	14-Jul-25
10	121/2024	G&C TOURS LIMITED V URA	INCOME TAX & VAT	739,956,212	CONSENTED	17-Jul-25
11	271 / 2024	CZARNIKOW GROUP LIMITED V URA	VAT	107,924,161	CONSENTED	18-Jul-25
12	123/2023	UPFRONT PARTNERS LTD V URA	VAT & INCOME TAX	1,667,468,212	CONSENTED	22-Jul-25
13	202/2023	ESKOM UGANDA LIMITED V URA	INCOME TAX , PAYE,VA	1,376,346,442	CONSENTED	31-Jul-25
	TOTAL			8,758,901,813		
WITHDRAWALS						
14	91/2025	XAVI ESTABLISHMENTS- SMC LTD VS URA	WHT	0	WITHDRAWN	16-Jul-25
15	97/2025	KING MIGRANTS CONSULTANTS LIMITED VS URA	WHT	0	WITHDRAWN	16-Jul-25
16	309/2024	JOURNEY HST -SMC LIMITED VESUS URA	LOCAL SERVICE TAX	50,000,000	WITHDRAWN	17-Jul-25
17	041/2025	MILLENIUM HEIGHTS LTD V URA	INCOME TAX	41,681,052	WITHDRAWN	21-Jul-25
18	64/2025	GEREVA KAMUGISHA VS URA	INCOME TAX	13,824,000.00	WITHDRAWN	23-Jul-25
	TOTAL			105,505,052		
OTHERS(ABATED)						
19	391/2024	TEGEKA ENTERPRISES LIMITED VS URA	VAT	261,869,490.00	DISMISSED	22-Jul-25
20	326/2024	SHUMUK ALUMINIUM INDUSTRIES LIMITED VERSUS URA	INCOME TAX	1,454,750,938.00	DISMISSED	30-Jul-25
21	055/2025	JOYSON INTERNATIONAL LTD VS URA	INCOME TAX & VAT,	765,442,360.00	DISMISSED	31-Jul-25
	TOTAL			2,482,062,788		

RULINGS						
S/N	App. No	Parties	Tax Head	Amount	Status	Completion Date
1	111/2024	AFRICA GLOBAL LOGISTICS V URA	VAT	562,362,124	RULED	12-Aug-25
2	41/2024	JK COUNTRY HOMES LTD V URA	INCOME TAX	17,286,922	RULED	15-Aug-25
3	366/2024	FINN CHURCH AIS UGANDA VS URA	STAMP DUTY	53,880,000	RULED	18-Aug-25
4	012/2024	SAI OFFICES SUPPLIES UG LTD V URA	INCOME TAX	291,603,729	RULED	20-Aug-25
TOTAL				925,132,775		
CONSENTS						
5	268/2024	SPAN MEDICARE CO. LIMITED V URA	PAYE	21,161,983	CONSENTE	01-Aug-25
6	179 / 2024	CROWN BEVERAGES LIMITED VERSUS UR	EXCISE DUTY	200,000,000	CONSENTE	04-Aug-25
7	107/2022	APOLLO HOTEL LTD V URA	VAT	6,555,565,049	CONSENTE	05-Aug-25
8	85/2024	HUAWEI TECHNOLOGIES LTD V URA	INCOME TAX	697,801,643	CONSENTE	06-Aug-25
9	030/2025	JOHN DISTILLERIES (U) LTD VS URA	EXCISE DUTY	105,000,030	CONSENTE	08-Aug-25
10	150/2024	MUKUSU MOTOR & PROPERTIES LTD V UR	VAT	139,108,954	CONSENTE	08-Aug-25
11	343/2024	AB MATRA UGANDA LTD V URA	INCOME TAX	21,372,864	CONSENTE	14-Aug-25
12	322/2024	NYAMAGASANI 2 HPP LIMITED VERSUS UR	INCOME TAX	874,190,890	CONSENTE	15-Aug-25
13	230/2024	AINEMBABAZI EUNICE VERSUS URA	INCOME TAX	14,424,000	CONSENTE	20-Aug-25
14	291/2024	MOTORCARE UGANDA LIMITED VERSUS U	WHT	17,270,621	CONSENTE	21-Aug-25
15	38/2024	GODWILL AGENCIES LTD V URA	VAT	506,838,311	CONSENTE	26-Aug-25
16	132/2024	KINGDOM TRADING LTD V URA	INCOME TAX	364,429,946	CONSENTE	27-Aug-25
TOTAL				9,517,164,291		
WITHDRAWALS						
17	249/2024	KIBOKO ENTERPRISES LIMITED VERSUS U	EXCISE DUTY	50,000,000	WITHDRAW	06-Aug-25
18	130/2024	KAMPALA MODERNITY LTD V URA	VAT	145,486,986	WITHDRAW	13-Aug-25
19	138/2025	TECH EASE SYSTEMS LIMITED VS URA	INCOME TAX	11,864,163	WITHDRAW	14-Aug-25
20	161/2025	BHOOMI SUPPLY LTD VS URA	WHT	21,035,832	WITHDRAW	14-Aug-25
21	127/2024	VICTORIA SUGAR LTD V URA	OTHERS	50,000,000	WITHDRAW	19-Aug-25
22	223/2025	BANK OF AFRICA UGANDA LTD V URA	WHT	2,874,375,000	WITHDRAW	29-Aug-25
TOTAL				3,152,761,981		
OTHERS (ABATED)						
23	57/2024	GASSAMA & BROTHERS CO. LTD V URA	INCOME TAX	5,146,350,236	DISMISSED	14-Aug-25
TOTAL				5,146,350,236		

RULINGS						
S/N	App. No	Parties	Tax Head	Amount	Status	Completion Date
1	197/2023	PENTACOSTAL ASSEMBLISS OF GOD V URA	INCOME TAX	123,647,357	Ruled	01-Sept-25
2	005/2025	ADRAA AGRICULTURE COLLAGE V URA	INCOME TAX	61,378,928	Ruled	01-Sept-25
3	224 / 2024	YOGI STEEL LIMITED VERSUS URA	IMPORT DUTY	1,299,163,149	Ruled	17-Sept-25
4	049/2025	MACHAME ESTATES LIMITED VS URA	WHT	888,000,000	Ruled	17-Sept-25
5	004/2025	FARM INPUTS CARE CENTRE (FICA) LTD V URA	VAT	118,951,614	Ruled	18-Sept-25
6	021/2025	EBENEZER NURSERY, PRIMARY AND SECONDARY SCHOOL LTD VS URA	INCOME TAX	667,385,917	Ruled	19-Sept-25
7	028/2025	SLUNKO (U) LIMITED VS URA	INCOME TAX	15,487,933	Ruled	24-Sept-25
8	338/2024	TRADEWORTH ESTABLISHMENTS LTD V URA	VAT	8,426,803,106	Ruled	26-Sept-25
TOTAL				11,600,818,004		
CONSENTS						
9	187 / 2024	FBW UGANDA LIMITED VERSUS URA	INCOME TAX & VAT	961,787,142	CONSENTED	01-Sept-25
10	149/2024	DSPD ENTERPRISES LIMITED V URA	VAT	254,423,447	CONSENTED	02-Sept-25
11	87/2025	GREAT LAKES CARRIERS LIMITED VS URA	WHT	229,267,961	CONSENTED	03-Sept-25
12	95/2024	ALIGHT LTD V URA	WHT	678,281,666	CONSENTED	04-Sept-25
13	264/2022	BOC UG LTD V URA	INCOME TAX & WHT	1,394,605,073	CONSENTED	05-Sept-25
14	361/2024	THE ASSOCIATION OF VANILLA EXPORTERS UGANDA V URA	INCOME TAX	159,581,560	CONSENTED	08-Sept-25
15	145/2023	SEAL PROPERTIES LTD V URA	INCOME TAX	16,641,227	CONSENTED	10-Sept-25
16	363/2024	MUHAMMED SALHIAY V URA	INCOME TAX	87,299,149	CONSENTED	11-Sept-25
17	107/2024	AUSHWTIZ INSTITUTE FOR PEACE & RECOGNITION V URA	VAT	18,331,116	CONSENTED	17-Sept-25
18	59/2025	MATOKE TOURS LTD VS URA	INCOME TAX	446,917,046	CONSENTED	23-Sept-25
19	337/2024	UGANDA BREWERIES LTD V URA	CUSTOMS DUTY	1,613,802,541	CONSENTED	24-Sept-25
20	122/2024	MIGGO INDUSTRIAL & TRADING LTD V URA	VAT	9,134,687,423	CONSENTED	24-Sept-25
21	140/2024	MODERN ORGANISERS LIMITED V URA	WHT	180,000,000	CONSENTED	26-Sept-25
22	290/2024	GILBERT INVESTMENTS LIMITED VERSUS URA	INCOME TAX	4,845,730,093	CONSENTED	30-Sept-25
23	198/2023	MONEY WORLD FOREX BUREAU V URA	INCOME TAX	9,842,000	CONSENTED	30-Sept-25
TOTAL				20,031,197,444		
WITHDRAWALS						
24	244/2024	KAKIRA SUGAR LIMITED VERSUS URA	LED& PENAL TAX	150,000,000	WITHDRAWN	01-Sept-25
25	187/2025	ROGERS BUKENYA ENTERPRISES VS URA	EXCISE DUTY	300,000,000	WITHDRAWN	11-Sept-25
26	026/2025	LA CROISSANCE COMPANY LIMITED VS URA	INCOME TAX	43,339,803	WITHDRAWN	23-Sept-25
27	222/2025	GLOBE CONSULT LTD VS URA	IT	1,346,413,290	WITHDRAWN	23-Sept-25
TOTAL				1,839,753,093		
OTHERS (ABATED)						
1	373/2024	GRAND LISBOA CASINO UGANDA LIMITED VS URA	IT WHT VAT,	975,471,366	DISMISSED	09-Sept-25
TOTAL				975,471,366		