



THE REPUBLIC OF UGANDA

IN THE TAX APPEAL TRIBUNAL AT KAMPALA

MISCELLANEOUS CAUSE NO. 50 OF 2025

JUSTINE MUHAIRWE.....APPLICANT

VERSUS

UGANDA REVENUE AUTHORITY.....RESPONDENT

BEFORE: MR. SIRAJ ALI, MS. CHRISTINE KATWE, MR. WILLY NANGOSYAH

RULING

I. Introduction

1. This ruling is in respect of an application under Section 16(2) of the Tax Appeal Act Cap 341, Section 98 Civil Procedure Act cap 282, Rule 12 & 30 of TAT(Procedure) Rules S.I 345-1,2012, Order 51 rule 6 and Order 51 r 1&3 of the Civil Procedure Rules, S.I 71 seeking for orders that:
 - (i) Time for the Applicant to file its application for review of the Respondent`s objection decision out of time be extended.
 - (ii) Costs of this Application be provided for in the Cause.

II. Background Facts

2. This Application is supported by an affidavit deponed on 10 June 2025 of Ms. Justine Muhairwe, the Applicant, which states as follows:
 - (i) That the Respondent assessed the Applicant Rental Income Tax of Shs.75,421,674,88 for the period 2020/2021 and 2022/2023 which

- (ii) was objected to on the ground of being erroneous and based on incorrect rental income for the period.
 - (iii) That the Applicant paid part of the assessed tax amounting to Shs. 29,325,630 considered to be tax not in dispute. The Respondent issued objection decision on 2 August 2024 disallowing the objection while maintaining the assessment and raising additional assessment which the Applicant claims was never communicated.
 - (iv) That the delay in bringing the Application for review was due to the Applicant being out of Jurisdiction at the time the Objection decision was made and that she is the primary care taker of her husband who at the time she was attending to within and out of the Jurisdiction which hindered her from lodging application for review before the Tax Appeal Tribunal.
 - (v) That she returned in June 2025 and hired a lawyer to handle this matter.
 - (vi) That the application has high chances of success and the Applicant has paid the 30% of Shs. 29, 325, 630 for the period.
3. In the affidavit in reply sworn by Mr. Kenan Aruho, an Officer in the Legal Service and Board affairs of the Respondent deponed on the 21 July 2025, states as follows:
- (i) That the Applicant was audited in 2023 and was found to have declared rental income which resulted into issuance of assessment to the Applicant objected to the same
 - (ii) The Respondent issued the objection decision on the 2 August 2024 which the Respondent avers that it reflected the Applicant's portal and that every TIN holder receives notification of an objection decision in their TIN profile on the date of issuance of the decision and several other messages which the Applicant did not respond to.
 - (iii) That the Applicant's claim of non-receipt of the notification of the Objection decision has no merit.
 - (iv) That the application has no legal basis and factual requirement for the grant of the prayers sought.

4. In affidavit in rejoinder by the Applicant's personal consultant and accountant by profession sworn by Mr. Kityo Edward on 24 July 2025 stated as follows:

- (i) That the Applicant objected on the assessment on the ground that it was wrong and based on incorrect income and stated that as the Consultant he checked the Applicant's tax portal /TIN profile and confirm that the Applicant never received notification of the objection decision.
- (ii) That the Applicant was out of the jurisdiction at the material time in reply to the Respondent's claim of failure to respond to the various communications made and that the Applicant returned to Uganda upon hearing of her husband's sickness
- (iii) That Applicant on knowing of the objection decision in February 2025, they requested for ADR. That the application has high chances of success once heard on its merits.
- (iv) That the Applicant has already paid the Shs. 29, 325,630 which is way above the 30% required by law.

III. Issue for determination

5. The issue for determination is whether the Applicant should be granted an extension of time to file an application before the tribunal?

IV. Representation

6. The Applicant was represented by Ms. Justine Muhairwe and by Mr. Kityo Edward, an Accountant while the Respondent was represented by Mr. Kenan Aruho.

7. Both parties filed written submissions and relied on their respective affidavits in support and in reply.

V. Submission for the Applicant

8. The Applicant operates a rental housing blocks in Kyanja and Kisasi, Kampala City. On 24 April 2024, the Respondent assessed her rental income tax amounting to Shs. 75,421,674.88 for the financial years

2020/21, 2021/22, and 2022/23, citing alleged under-declaration of rental income.

9. The Applicant objected to the assessment on grounds that it was erroneous and based on inflated rental income figures. In protest, she paid Shs. 29,325,630, which exceeds the statutory 30% threshold required for lodging an objection.
10. The Applicant submitted that on 2 August 2024, the Respondent issued an objection decision disallowing the objection and raising an additional assessment. The Applicant contends that this additional assessment was never communicated to her. She now seeks an extension of time to file an application for review of the objection decision before the Tax Appeals Tribunal.
11. The Applicant submitted that the delay in filing the Application was occasioned by circumstances beyond the Applicant's control. She was out of the country at the time the objection decision was issued and was the primary caretaker of her husband, who was critically ill. These responsibilities required her presence both within and outside Uganda.
12. The Applicant submitted that she returned to Uganda in June 2025 and immediately instructed legal counsel to pursue the matter. The Applicant submitted that these reasons justify the delay and warrant the exercise of the Tribunal's discretion to extend time.
13. The Applicant submitted that Section 14(1) of the Tax Appeals Tribunal Act, grants a right to any person aggrieved by a taxation decision to apply for review. Section 16 (1)(c) requires such an Application to be lodged within 30 days of service of the decision. However, Section 16(2) empowers the Tribunal to extend time upon written request. Rule 11(1) of the Tax Appeals Tribunal (Procedure) Rules provides that where an application is not filed within 45 days of service, the Tribunal may, in its discretion, extend time. Rule 11(6) further guides the Tribunal to grant an extension where the taxpayer was unable to file due to absence from Uganda, illness, or other reasonable cause.
14. The Applicant submitted that she satisfies these statutory and procedural requirements. Her absence from Uganda and her caregiving responsibilities are supported by her passport, visa entries, and medical

documentation. These constitute sufficient grounds under Rule 11(6) for the Tribunal to exercise its discretion in her favour.

15. The Applicant submitted that in ***Mulindwa George William v. Kisubika Joseph (Civil Appeal No. 12 of 2014)***, the Supreme Court of Uganda outlined four factors to be considered in applications for extension of time:
 - (i) the length of delay,
 - (ii) the reason for the delay,
 - (iii) the possibility of success, and
 - (iv) the degree of prejudice to the other party.
16. The Applicant submitted that her delay was not inordinate and was reasonably explained. She filed this application on 10 June 2025, which, although outside the six-month window under Section 16(7), still falls within the Tribunal's discretionary powers as affirmed in *Farid Meghani v. Uganda Revenue Authority (Civil Appeal No. 6 of 2021)*, where it was held that the Tribunal may grant an extension even beyond six months.
17. The Applicant submitted that her intended application for review has high chances of success. She objected to the assessment on the grounds that the rental income used was inaccurate and not reflective of actual earnings. The ADR application form annexed to her affidavit in rejoinder outlines that the income used was not earned by her, that she has evidence of actual rent collected, and that some properties were incomplete or unoccupied during the assessed period. These grounds are supported by rental receipts and occupancy records.
18. The Applicant submitted that ***Ndagire Annet v. Uganda Revenue Authority (Miscellaneous Cause No. 43 of 2025)***, the Tribunal emphasized that each case must be determined on its own merits and circumstances. The Applicant submits that her case, once heard on its merits, will demonstrate that the assessment was fundamentally flawed and that the objection decision warrants review.
19. The Applicant submitted that the Respondent will not suffer any prejudice from the grant of this application. She has already paid Shs. 29,325,630, which exceeds the statutory 30% threshold. This payment demonstrates her good faith and commitment to resolving the matter.

20. The Applicant prayed that the Tribunal grants her an extension of time to file an application for review of the Respondent's objection decision and the costs of this application be provided for in the cause.

VI. Respondent submissions

21. The Respondent submitted that the Applicant did not file an application for review of the objection decision within the timelines prescribed by law. Instead, she has now filed an application seeking an extension of time to lodge the review.
22. The Respondent submitted that this application lacks merit and ought to be dismissed with costs. Section 14(1) of the Tax Appeals Tribunal Act provides that any person aggrieved by a decision made under a taxing Act may apply to the Tribunal for review. Section 26(1) of the Tax Procedures Code Act further provides that a person dissatisfied with an objection decision must lodge an application for review within 30 days of being served with the notice of that decision.
23. The Respondent submitted that Section 16(7) of the Tax Appeals Tribunal Act mandates that an application for review of a taxation decision be made within six months from the date of the decision. These provisions set out clear and mandatory timelines for filing applications before the Tribunal.
24. The Respondent relied on the case of ***Cable Corporation (U) Ltd v Uganda Revenue Authority, Civil Appeal No. 1 of 2011***, the High Court upheld the Tribunal's decision to reject an application filed out of time, emphasizing that the 30-day period begins upon receipt of the objection decision. Similarly, in *Uganda Revenue Authority v Uganda Consolidated Properties Ltd*, Civil Appeal No. 75, the Court of Appeal held that statutory timelines are matters of substantive law and must be strictly complied with. The Tribunal was therefore correct in rejecting the application as time-barred.
25. The Respondent submitted that the Applicant's time to file a review began on 2 August 2024, the date the objection decision was issued. The present application was filed more than one year later, well outside the statutory

six-month window. While the Tribunal has discretion to extend time, such discretion must be exercised judiciously and not in disregard of mandatory statutory provisions.

26. The Respondent submitted that the Applicant has failed to demonstrate sufficient cause to warrant the exercise of the Tribunal's discretion. Section 16(7) of the Tax Appeals Tribunal Act uses the word "shall," indicating a mandatory obligation. The Act, being primary legislation, overrides procedural rules and case law that suggest otherwise.
27. The Respondent submitted that the Applicant claims she was out of the country and attending to her husband's illness. However, there is no evidence that she was prevented from instructing counsel or any representative to file the application within time. The Respondent issued the objection decision and communicated it through the taxpayer's portal, yet the Applicant neither responded nor followed up, despite being prompted to provide documentation.
28. The Respondent emphasized that even if the Applicant was out of the country, she could have instructed her lawyer to file the application. The Tribunal cannot exercise its discretion in favour of the Applicant where the application is filed outside the statutory timeline and no sufficient cause has been shown. The Respondent prayed that the application be dismissed with costs.

VII. The Applicant's Submission in Rejoinder

29. In the rejoinder, the Applicant maintained that section 16(2) of the Act empowers the Tribunal to extend time for making of an application for a review of a taxation decision upon request in writing and section 16 (7) which requires the Application to be made within six months.
30. The Applicant further stated the case of Ndagire Annet Vs URA MC No.43 of 2025 where the Tribunal held that it has discretion powers to decide each case according to its merit and circumstances. The Applicant also maintain that the decision of the Tribunal is not limited to applications brought within six months
31. The Applicant reiterated her earlier submission on being her husband's care giver and not being in the Jurisdiction and could not file the

application on stated that had she known about the objection, and not hindered by her husband's ill health, she would have proceeded on time to instruct her counsel and file application for review on time.

32. The Applicant submitted that she already paid Shs. 29,325,630, which exceeds the 30% threshold required under the law. This payment reflects her good faith and commitment to resolving the matter. The Applicant prayed that the Tribunal exercises its discretion and grants the Applicant an extension of time to file an application for review of the Respondent's objection decision and costs be provided for in the cause.

VIII. The determination by the Tribunal

33. The Applicant is a registered taxpayer operating rental housing. The Applicant seeks an extension of time to file an application for review of an objection decision issued by the Respondent on 2 August 2024.
34. On 24 April 2024, the Respondent assessed rental income tax amounting to Shs. 75,421,674.88 for the financial years 2020/21 to 2022/23, citing alleged under-declaration of rental income. The Applicant objected to the assessment and paid Shs. 29,325,630 in protest. The Respondent subsequently issued an objection decision disallowing the objection and maintaining the assessment.
35. The Applicant contends that the objection decision was not communicated to her and that she only became aware of it upon follow-up by her tax consultant in February 2025. She attributes the delay in filing to her absence from Uganda and her role as primary caretaker of her husband, who was critically ill during the relevant period. She returned to Uganda in June 2025 and instructed legal counsel to pursue the matter.
36. The Respondent opposed the application, arguing that it was time-barred and that the Applicant failed to exercise due diligence to file her application in time.
37. Section 16 (1) (c) of the Tax Appeals Tribunal Act, Cap. 341 provides:

“an application to the Tribunal for review of a taxation decision shall be lodged with the Tribunal within 30 days after the person making the application has been served with notice of the decision”.

38. Section 16 (7) of the Tax Appeals Tribunal Act provides:

“that an application for review of a taxation decision shall be made within six months after the date of the taxation decision”.

39. Furthermore, Section 16(7) of the Tax Appeals Tribunal Act provides that an application for review of a taxation decision shall be made within six months of the date of the decision. However, Section 16(2) empowers the Tribunal to extend time upon written request by a taxpayer.

40. In the case of ***Uganda Revenue Authority V Consolidated Properties Ltd (Court of Appeal Civil Appeal No. 31 of 2000)***, the court found that:

“That is why the Respondent filed a second application dated August 12, 1999, which was thrown out by the Tribunal for being time barred. Clearly, that application was filed after over 50 days from June 17, 1999 instead of within 30 days as required by the law. Time limits set by statutes are matters of substantive law and not mere technicalities and must be strictly complied with”.

41. In the case of ***Boney Katatumba vs Waheed Karim SCCA No. 27 of 2007*** where the Supreme Court stated that;

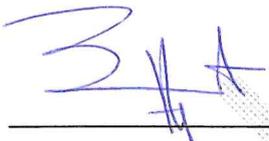
“In this context, the court will accept either a reason that prevented an applicant from taking an essential step in time, or other reasons why the intended appeal should be allowed though out of time. For example, an application that is brought promptly will be considered more sympathetically than one that is brought after unexplained inordinate delay.”

42. The Tribunal notes that the Respondent served the Applicant with its decision on the 2 August 2024 and the Applicant filed this application on the 10 June 2025. This application is 5 months out of the 6-month period within which this Tribunal has no jurisdiction to extend the time within which to file this application.

43. However, the Applicant has submitted travel documents and medical reports confirming her absence from Uganda and her caregiving responsibilities. Her tax consultant also averred that the objection decision was not reflected in her TIN portal and that follow-up was only made in February 2025.

44. The Applicant in this case had been absent from Uganda and attending to illness, and the Tribunal found that these circumstances, supported by medical and travel documentation, justified the delay. The ruling emphasizes that procedural timelines should not defeat substantive justice, and that each case must be assessed on its own merits, guided by Rule 11(6) of the Procedure Rules, which recognizes absence, illness, or other reasonable cause as valid grounds for extension.
45. We find that the Applicant has provided credible evidence of circumstances that reasonably prevented her from filing the Application in time. The delay is explained and supported by documentation. In the circumstances, the Tribunal orders as follows:
- (i) The application is granted.
 - (ii) Costs shall be in the cause.
46. It is so ordered.

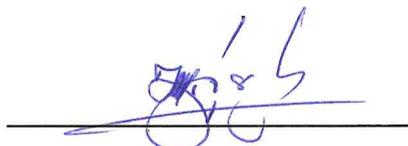
Dated at Kampala this 28th day of November 2025.



MR. SIRAJ ALI
CHAIRPERSON



MS. CHRISTINE KATWE
MEMBER



MR. WILLY NANGOSYAH
MEMBER