



THE REPUBLIC OF UGANDA

IN THE TAX APPEALS TRIBUNAL AT KAMPALA

MISCELLANEOUS CAUSE NO. 004 OF 2026

JUSTUS KATURAMU AUTO PARTS LIMITED APPLICANT

VERSUS

UGANDA REVENUE AUTHORITY RESPONDENT

**BEFORE: HON. STELLA NYAPENDI CHOMBO, MS. CHRISTINE KATWE,
HON. SAFI GRACE**

RULING

I. Introduction

1. This Application was brought under Sections 16(1) and (2), 22 and 23 of the Tax Appeals Tribunal Act and Rule 11 of the Tax Appeals Tribunal (Procedure) Rules, S.I. No. 50 of 2012, seeking orders that:
 - a) The Applicant be granted leave to file, out of time, its Application for Review of the taxation decisions arising from the Respondent's objection decisions issued on 15 August 2025.
 - b) Costs of this Application be provided for.

II. Background Facts

2. The application is supported by the affidavit of Justus Katuramu, the Applicant's Director. The affidavit in support states as follows;

- i. That on 12 May 2025, the Respondent issued additional income tax assessments against the Applicant for the years 2023 and 2024.
 - ii. That the Applicant objected to the assessments and the Respondent issued objection decisions dated 14 and 15 August 2025 disallowing the objection and maintaining the assessments.
 - iii. That the Applicant submitted supporting documents including invoices, loan agreements and audited financial statements to the Respondent in justification of the expenses.
 - iv. That the Respondent did not verify or reconcile the said documents, particularly in respect of certain suppliers identified by the Applicant.
 - v. That the parties engaged in Alternative Dispute Resolution following the objection decisions but the process was not concluded.
 - vi. That the Applicant did not file an Application for Review within the prescribed time due to the prolonged illness of its Managing Director between July and December 2025, who was responsible for handling the Applicant's tax affairs.
 - vii. That the Application has been filed within six months from the date of the objection decisions.
3. In reply to the Application, the Respondent filed an affidavit deposed by Tukei Tony, an officer in the Respondent's Legal Services and Board Affairs Department.
 - i. That the objection decisions were issued on 14 and 15 August 2025 and were duly served on the Applicant.
 - ii. That the Applicant did not file an Application for Review within the prescribed thirty (30) days from the date of receipt of the objection decisions.
 - iii. That the alleged illness advanced by the Applicant did not prevent it from continuing its business operations, including filing tax returns during the said period.
 - iv. That the Applicant has not demonstrated sufficient cause to warrant the grant of the Application.
 - v. That the Application be dismissed with costs.

4. In rejoinder to the application, the Applicant filed a further affidavit deponed by Justus Katuramu, the Applicant's Director.
 - i. That notwithstanding the issuance of the objection decisions, engagement and reconciliation between the parties continued, and the Applicant provided additional documents to the Respondent in September 2025.
 - ii. That the objection decision dated 14 August 2025 was not served on that date.
 - iii. That his illness commenced around July 2025 and persisted through December 2025, during which period he was under medical care and unable to attend to the Applicant's affairs.
 - iv. That he is the person responsible for initiating legal proceedings on behalf of the Applicant and that the accountants could not undertake such action.
 - v. That the delay in filing the Application for Review was occasioned by his illness and constitutes sufficient cause.
 - vi. That the tax assessments in dispute are substantial and that it is in the interest of justice that the matter be heard on its merits.
 - vii. He prayed that the application be allowed so that the main dispute may be determined.

III. Issues

- i. Whether the Applicant has demonstrated sufficient cause to warrant the grant of leave to file an Application for Review out of time.
- ii. Whether this Application should be allowed.

IV. Representation

5. At the hearing, the Applicant was represented by Mr. Bright Natumanya of NOMAD Advocates while Ms. Moreen Akambikira, a Legal Officer with the Respondent's Legal Services and Board Affairs, appeared for the Respondent.

V. Submissions of the Applicant

6. The Applicant submitted that the present application for extension of time to apply for review of the Respondent's taxation decision is properly before this Honourable Tribunal and discloses sufficient cause to justify the exercise of the Tribunal's discretion in its favour.
7. The Applicant stated that the Respondent issued an Administrative Additional Income Tax Assessment on 12 May 2025 amounting to Shs.1,769,043,449, arising from alleged unjustified expenses including Shs.4,043,987,034 on payables, Shs.346,105,629 on related party loans, Shs.991,890,000 on truck repairs and maintenance, and Shs.499,500,000 on other operating expenses.
8. The Applicant objected to the assessment, and on 15 August 2025, the Respondent issued objection decisions maintaining the assessment. The Applicant submitted that it was aggrieved by these objection decisions and thus entitled, pursuant to Section 14(1) and (2) of the Tax Appeals Tribunal Act, to apply to the Tribunal for review of the taxation decisions.
9. The Applicant further submitted that although S.16(1)(c) of the Act requires that an application for review be lodged within thirty days after service of the objection decision, the Tribunal retains discretion to extend time under S.16(2) of the Act and Rule 12 of the Tax Appeals Tribunal (Procedure) Rules. The Applicant contended that this discretion is broad and should be exercised in furtherance of substantive justice, as reinforced under S.22(1) and (2) of the Act which empower the Tribunal to conduct proceedings with minimal technicality.
10. On the issue of timelines, the Applicant submitted that the delay in filing the application must be assessed in light of subsequent conduct between the parties after the objection decisions. The Applicant argued that following the objection decisions of 15 August 2025, the Respondent continued engaging with the Applicant through meetings and correspondence, including a meeting held on 2 September 2025 where the Respondent requested the Applicant to submit audited accounts by 5 September 2025. These documents were submitted on 8 September 2025.

11. The Applicant cited the case of *Uganda Revenue Authority v Consolidated Properties Ltd, Civil Appeal No. 31 of 2000*, and submitted that where subsequent engagement occurs after issuance of a taxation decision, the timeline for purposes of seeking review may be computed from the date of the last substantive engagement. The Applicant therefore contended that time ought to be reckoned from 8 September 2025, being the date of the last correspondence, and not 15 August 2025.
12. The Applicant further cited *Uganda Revenue Authority v Tembo Steels Ltd, HCCA No. 9 of 2006*, to strengthen its submission that the statutory framework provides for both a thirty-day period under S.16(1) and a six-month limitation period under S.16(7) of the Act, with the latter enabling the Tribunal to grant leave for applications made within six months of the taxation decision.
13. The Applicant argued that its application was filed within the six-month period, whether computed from 15 August 2025 or from 8 September 2025, and thus fell within the permissible window for extension.
14. The Applicant submitted that sufficient cause for the delay had been demonstrated. It contended that the Applicant's director, Mr Justus Katuramu, fell seriously ill from July 2025 and remained under medical treatment through December 2025. The Applicant argued that this illness substantially impeded the institution of the application, particularly because Mr Katuramu is the person responsible for making key legal decisions on behalf of the company.
15. The Applicant made reference to the decision in *Meghani v Uganda Revenue Authority, Application No. TAT 185 of 2020*, where this Tribunal recognised illness as a valid ground for extension of time, and further invoked Rule 11(6) of the Tax Appeals Tribunal Rules which expressly provides that time may be extended where the applicant was unable to act due to illness, absence, or other reasonable cause.
16. The Applicant also cited *Tight Security Limited v Chartis Uganda Insurance Co. Limited, Miscellaneous Application No. 8 of 2014*, where the court held that "good cause" is a broad concept encompassing factors

beyond mere delay and must be determined on a case-by-case basis in light of the interests of justice.

17. Further, the Applicant again cited ***Mulindwa George William v Kisubika Joseph, Civil Appeal No. 12 of 2014***, in which the Supreme Court set out the guiding principles for extension of time, namely the length of delay, the reason for the delay, the chances of success, and the degree of prejudice to the respondent. The Applicant submitted that these factors favour the grant of the application, as the delay has been explained, the application raises substantive issues, and no prejudice will be occasioned to the Respondent.
18. The Applicant additionally drew support from the Nigerian decision in ***Alison Idris Nig. Ltd v Diamond Bank Plc & Others, CA/YL/73M/2015***, which emphasised that the length of delay is immaterial provided sufficient reasons are given, and that judicial discretion should be exercised to advance justice where good cause is established.
19. The Applicant further argued that the dispute concerns reconciliation of financial documents, some of which were submitted to the Respondent on 8th September 2025 but were never acted upon. Accordingly, the Tribunal was urged to allow the application so that the correct tax liability can be determined on the merits rather than prematurely foreclosing the Applicant's right to be heard.
20. In strengthening its position, the Applicant cited ***R v Commissioner of Income Tax Ex parte SD Transami (K) Ltd, Miscellaneous Civil Application No. 2012 of 2004***, cited in Tembo Steels, for the proposition that tax authorities must not employ arbitrary or irregular methods in determining tax liabilities.
21. The Applicant submitted that the assessments in issue were both colossal and, in its view, illegally imposed, raising serious questions of law that warrant determination by the Tribunal. It was argued that denying the application would occasion grave injustice by preventing the Applicant from challenging a substantial tax liability.

22. In conclusion, the Applicant submitted that the application was filed within the statutory six-month period, that sufficient cause has been established through illness and continued engagement with the Respondent, and that the interests of justice favoured a determination of the dispute on its merits. The Tribunal was therefore urged to exercise its discretion under S.16(2) of the Tax Appeals Tribunal Act and grant the application for extension of time.

VI. Submissions of the Respondent

23. The Respondent opposed the present application on the ground that it does not disclose sufficient cause to warrant the exercise of the Tribunal's discretion to extend time. It was submitted that the Applicant failed to comply with the mandatory statutory timelines and was guilty of inordinate delay without any reasonable or justifiable explanation.
24. The Respondent's position is that the material facts are not in dispute. On 12th May 2025, the Respondent issued an administrative additional income tax assessment against the Applicant. The Applicant objected to the assessment and the Respondent rendered an objection decision on 15th August 2025, which was duly served upon the Applicant electronically. Under the applicable law, the Applicant was required to file an application for review within thirty days of service of the objection decision. However, the Applicant only lodged the present application on 17 February 2026, which was approximately six months and two days after the objection decision had been communicated.
25. On the law, the Respondent submitted that the statutory framework governing applications for review is clear and mandatory. S.27(1) of the Tax Procedures Code Act provides that a person dissatisfied with an objection decision must lodge an application for review within thirty days. Similarly, S.16(1)(c) of the Tax Appeals Tribunal Act requires an application for review to be filed within thirty days of service of the decision, while S.16(7) prescribes that such applications must in any event be brought within six months from the date of the taxation decision. Although S.16(2) gives this

Tribunal discretion to extend time, that discretion must be exercised judiciously and only where sufficient cause has been demonstrated.

26. The Respondent emphasised that compliance with statutory timelines is a matter of substantive law and not a mere procedural technicality. Reliance was placed on *Uganda Revenue Authority v Consolidated Properties Ltd Civil Appeal No. 31 of 2000*, in which the Court of Appeal held that statutory timelines must be strictly observed. Further reliance was placed on the decision of the Supreme Court in *Mulindwa George William v Kisubika Joseph Civil Appeal No. 12 of 2014*, where it was held that the burden lies upon an applicant seeking extension of time to establish to the satisfaction of the court that it was not possible to act within the prescribed period for sufficient reasons.
27. The Respondent contended that, in determining whether sufficient cause has been established, the Tribunal must consider the established principles, namely the length of delay, the reasons for the delay, the prospects of success, and the degree of prejudice to the respondent. It was submitted that the Applicant has failed on all these parameters. The delay in the instant application is both excessive and unexplained, and the reasons advanced are neither credible nor sufficient to justify the failure to comply with the law.
28. With regard to the explanation proffered, the Applicant relied on the alleged illness of its director. The Respondent challenged this assertion and submitted that the evidence tendered does not establish incapacity that would have prevented the Applicant from instituting proceedings.
29. The Respondent contended that the medical documents did not demonstrate that the director was admitted or incapacitated to such an extent as to render the Applicant unable to act.
30. On the contrary, according to the Respondent, the Applicant continued to conduct its business operations, including the filing of tax returns, during the same period. This, in the Respondent's view, demonstrates that the Applicant had the capacity to take the necessary steps but simply failed to do so.

31. The Respondent further submitted that the Applicant's argument that it could not instruct legal counsel is untenable, as the law does not require representation by an advocate in order to file an application before the Tribunal. The Tribunal has previously held, in *Equatorial Real Estate Limited v Uganda Revenue Authority M.A No. 65 of 2024*, that the process of filing an application for review is simple and may be undertaken without legal representation. Consequently, the alleged failure to engage counsel cannot constitute sufficient cause for the delay.
32. The Respondent also addressed the Applicant's reliance on ongoing engagements and the Alternative Dispute Resolution (ADR) process. It was submitted that the pendency of ADR proceedings does not suspend or affect statutory timelines. Reliance was placed on Regulation 4(3) of the Tax Procedure Code (Alternative Dispute Resolution Procedure) Regulations, 2023, which expressly provides that the time within which a taxpayer is required to file an application before the Tribunal is not affected by the ADR process. Therefore, the Applicant remained under an obligation to comply with the statutory deadlines irrespective of any ongoing engagements.
33. In light of the foregoing, the Respondent submitted that the Applicant failed to act diligently in preserving its rights and did not demonstrate reasonable or sufficient cause to justify the delay. The Respondent further argued that granting the application would occasion prejudice to the Government by enabling the Applicant to delay the payment and recovery of tax lawfully due.
34. In conclusion, the Respondent prayed that the Tribunal finds that the application was filed outside both the statutory thirty-day period and the six-month limitation period, without sufficient cause. Accordingly, the Respondent urged the Tribunal to dismiss the application with costs to the Respondent.

VII. Applicant's submissions in rejoinder

35. In rejoinder, the Applicant maintained that the application for extension of time was properly before the Tribunal and that sufficient cause had been demonstrated to warrant the grant of leave. The Applicant contested the Respondent's assertion that the application was filed out of time and without justification.
36. On the issue of timelines, the Applicant submitted that the application was filed within the statutory six-month period. It was argued that the objection decision was issued on 15 August 2025 and, in accordance with the rules on computation of time, the date of service is excluded, thereby causing time to begin to run on 16 August 2025. The thirty-day period within which to apply for review accordingly lapsed on 14 September 2025, while the six-month period expired on 16 February 2026. Since 16 February 2026 fell on a public holiday, the Applicant contended that the filing of the application on 17 February 2026 was proper and in compliance with the applicable rules.
37. The Applicant further submitted that, in any event, the conduct of the parties following the objection decision materially affected the computation of time. It was contended that the parties continued to engage in discussions after 15 August 2025, during which the Respondent requested additional documents that were duly provided on 8th September 2025, before the expiry of the initial thirty-day period.
38. The Applicant argued that this continued engagement created a legitimate expectation that the Respondent would reconsider the assessment and provide feedback. However, no response was ever furnished. It was only upon the director's recovery from illness and the realisation that no feedback was forthcoming that the Applicant proceeded to file the present application. On that basis, the Applicant maintained that the application was filed within time or, at the very least, within a period amenable to extension by the Tribunal.

39. On whether sufficient cause had been established, the Applicant submitted that the applicable legal standard requires a liberal and justice-oriented interpretation of the phrase "sufficient cause." Reliance was placed on judicial authorities emphasising that procedural rules should not defeat substantive justice and that courts ought to favour determination of disputes on their merits. The Applicant argued that, even in authorities relied upon by the Respondent, courts have underscored the importance of ensuring that litigants are not unjustly shut out on account of procedural technicalities.
40. The Applicant contended that it had provided a satisfactory and credible explanation for the delay. The delay was attributed to the illness and incapacity of the Applicant's director, who was solely responsible for the management and decision-making of the company, including the handling of tax disputes. It was submitted that a corporate entity acts through its directors, and where the responsible officer is incapacitated, the operations and decision-making processes of the company are significantly affected. In the circumstances, the Applicant argued that the illness of its director constituted a valid and sufficient ground to justify the delay in filing the application.
41. The Applicant rejected the Respondent's contention that the continued filing of tax returns negated the claim of incapacity. It was argued that the filing of returns is a routine statutory obligation that can be undertaken by accountants without the involvement of decision-making officers, whereas initiating proceedings before the Tribunal involves strategic and financial decisions requiring the director's input. Accordingly, the Applicant maintained that the two processes are not comparable.
42. The Applicant further submitted that the Respondent's attempt to downplay the illness of the director was legally untenable and contrary to established principles, particularly where such illness had been substantiated by documentary evidence. It was emphasised that the delay was neither intentional nor designed to obstruct justice, but arose from circumstances beyond the Applicant's control.

43. On the issue of prejudice, the Applicant argued that the Respondent had not demonstrated any tangible prejudice that would arise from granting the extension. Conversely, it was contended that refusal of the application would occasion grave injustice by permanently denying the Applicant an opportunity to challenge the impugned tax assessment. The Applicant therefore urged the Tribunal to adopt a substantive justice approach in line with Article 126(2)(e) of the Constitution, which enjoins adjudicative bodies to administer justice without undue regard to technicalities.
44. Regarding the Respondent's reference to the requirement of payment of 30% of the assessed tax, the Applicant submitted that this issue was not canvassed in the Respondent's submissions and should be deemed abandoned. In any event, it was argued that the issue does not arise at the current stage, as the application before the Tribunal concerns leave to file for review. The Applicant nevertheless indicated willingness to satisfy the requirement through available tax credits should the need arise.
45. In conclusion, the Applicant maintained that it had demonstrated sufficient cause for the delay, grounded in the illness of its director and the legitimate expectation arising from continued engagements with the Respondent. The Applicant therefore prayed that the Tribunal exercises its discretion in favour of substantive justice and grants the application for extension of time to enable the matter to be heard and determined on its merits.

VIII. Determination of issues by the Tribunal

46. The Tribunal is called upon to determine whether the Applicant, having failed to file an application for review within the prescribed statutory timelines following the objection decisions, has demonstrated sufficient cause to warrant extension of time.

Issue: Whether the Applicant has demonstrated sufficient cause to warrant extension of time

47. Under Section 16(1)(c) of the Tax Appeals Tribunal Act, an application for review of a taxation decision must be lodged within thirty (30) days from the date of service of the objection decision. Section 16(2) of the Act empowers

the Tribunal, upon application, to extend this period. However, the discretion to enlarge time is not automatic and may only be exercised where sufficient cause has been established.

48. Crucially, Section 16(7) of the Act prescribes a hard outer limitation period of six (6) months within which an application for review may be brought. The operational effect of Section 16(7) is jurisdictional: it establishes a strict statutory ceiling beyond which the Tribunal's discretion to enlarge time under Section 16(2) ceases to exist.
49. This statutory mechanism is supplemented by Rules 11 and 12 of the Tax Appeals Tribunal (Procedure) Rules, S.I. No. 50 of 2012, which donate power to the Tribunal to extend timelines where an applicant is prevented from acting within the prescribed time due to illness, absence, or other reasonable cause.
50. The Respondent contends that the present application offends the limitation periods prescribed under Section 16 of the Act. This Tribunal must therefore first determine the proper computation of time to ascertain whether it retains jurisdiction to entertain this application.
51. It is uncontested that the objection decision was issued and served on 15 August 2025. Pursuant to Section 16(1)(c) of the Act, and excluding the date of service, the statutory thirty-day window commenced on 16th August 2025. Computing thirty days from that date, the timeline ordinarily would have lapsed on 14 September 2025. The Tribunal takes judicial notice that 14 September 2025 was a Sunday. By operation of Section 34(1)(a) of the Interpretation Act, Cap. 3, the deadline was extended to the next succeeding working day, being Monday, 15 September 2025. The Applicant did not file an application for review on or before that date.
52. Regarding the six-month outer limitation period under Section 16(7) of the Act, computation from the date of the decision (15 August 2025) places the nominal expiry date on 15 February 2026. The Tribunal takes judicial notice that 15 February 2026 fell on a Sunday. Under Section 34(1)(a) of the Interpretation Act, where the final day of a prescribed period falls on a

Sunday or a public holiday, the act is considered done in time if done on the next following day that is not a holiday.

53. The Tribunal further takes judicial notice that Monday, 16th February 2026, is a gazetted public holiday in the Republic of Uganda, observed as Archbishop Janani Luwum Day. Consequently, by operation of law, the final day available to the Applicant to lodge this application was shifted to Tuesday, 17 February 2026. The present application having been duly filed on 17 February 2026, the Tribunal finds that it was lodged within the ultimate boundary prescribed by Section 16(7). The Tribunal therefore retains the jurisdiction to consider whether the Applicant has demonstrated sufficient cause to warrant an extension of time.
54. The standards governing the exercise of this judicial discretion are firmly established in our jurisprudence. In *Uganda Revenue Authority v Uganda Consolidated Properties Ltd*, Civil Appeal No. 31 of 2000, the Court of Appeal affirmed that statutory timelines governing tax disputes are matters of substantive law and not mere procedural technicalities; they are mandatory and form an integral part of the orderly administration of justice. This position was reinforced by this Tribunal in *Equatorial Real Estates Limited v Uganda Revenue Authority*, Miscellaneous Application No. 65 of 2024, which emphasized that the discretion to extend time must be exercised cautiously and strictly upon the presentation of clean, credible reasons for delay.
55. Furthermore, the guiding parameters for what constitutes "sufficient cause" were articulated by the Supreme Court in *Mulindwa George William v Kisubika Joseph*, Civil Appeal No. 12 of 2014. An applicant bears the burden of establishing distinct reasons explaining the failure to act within the prescribed period, and such reasons must relate directly to the party's inability to take the necessary steps in time. The Supreme Court in *Mulindwa* further cautioned that Article 126(2)(e) of the Constitution is not a "magic wand" designed to insulate defaulting litigants from compliance with mandatory procedural rules.

56. Accordingly, while this Tribunal maintains the statutory discretion to extend time, its exercise is strictly conditioned upon a holistic evaluation of the length of the delay, the credibility of the explanation offered, the presence or absence of prejudice, and the overriding public interest in upholding statutory tax timelines.
57. The Applicant's case for extension of time rests principally on two grounds, namely illness of its director and continued engagement with the Respondent following the objection decisions.
58. On the issue of illness, the Applicant adduced medical evidence, including a discharge summary from Lubaga Hospital indicating that the director was admitted in July 2025 and underwent a surgical procedure, as well as subsequent medical reports extending into December 2025. These documents are material as they provide objective corroboration of the Applicant's assertion that the person responsible for initiating legal proceedings was unwell during the period when the statutory timelines began to run.
59. The Tribunal notes that the objection decisions were issued on 14th and 15th August 2025. The Applicant's evidence shows that the director had only recently undergone a medical procedure in July 2025 and continued to receive medical attention thereafter. Viewed in that context, the Applicant's contention is that the onset and continuation of illness coincided with, and overlapped, the critical period within which the application for review ought to have been filed. This, according to the Applicant, materially impeded the institution of proceedings, particularly given that the director is the decision-maker responsible for commencing litigation.
60. Further, the Applicant's conduct immediately following the objection decisions lends some support to its position. The record shows that shortly after the objection decisions, the Applicant wrote to the Respondent on 18th August 2025 requesting review through ADR and subsequently submitted supporting documentation on 8th September 2025. This sequence of events demonstrates that the Applicant did not entirely abandon its rights

but instead actively engaged the Respondent within a short period after the objection decisions.

61. The Applicant's argument is that this continued engagement created a legitimate expectation that the matter remained under consideration and that pursuing ADR would yield a resolution without recourse to the Tribunal. It contends that this belief, coupled with the director's medical condition, explains the delay in filing.
62. In support of this position, the Applicant relies on authorities such as **Mulindwa George William v Kisubika Joseph**, which recognise that in determining whether sufficient cause has been established, the court must consider the **reason for delay, the circumstances of the applicant, and the interests of justice**. The Applicant urges the Tribunal to adopt a purposive approach, taking into account the fact that a corporate entity acts through its directing mind and that where such a person is incapacitated, the company's ability to act is inevitably affected.
63. Additionally, the Applicant invokes the principle of substantive justice under Article 126(2)(e) of the Constitution, arguing that procedural timelines should not be applied in a manner that defeats the right to be heard, particularly where the delay is attributable to circumstances beyond its control.
64. When these factors are considered cumulatively, the Tribunal observes that the Applicant has placed before it documentary evidence of illness contemporaneous with the relevant period, and has demonstrated that it remained engaged with the Respondent shortly after the objection decisions. The proximity between the dates of medical treatment (July 2025 and thereafter) and the objection decisions (August 2025) lends credence to the Applicant's position that the delay was not deliberate but arose in the course of ongoing medical difficulty.
65. In the premises, the Tribunal finds that the Applicant has placed before it credible and contemporaneous medical evidence demonstrating that the decision-maker of the company was under medical treatment during the

critical period following the objection decisions, and that this period coincided with continued engagement between the parties.

Issue 2: Whether the Applicant is entitled to the remedies sought.

66. Having found under issue 1 that the Applicant demonstrated sufficient cause to warrant extension of time, the Tribunal must determine whether the reliefs sought should be granted.
67. According to **Section 22(6)** of the Tax Appeals Tribunal Act, the Tribunal is empowered, upon determination of a matter before it, to make such orders as it considers appropriate in the circumstances. This provision vests the Tribunal with broad remedial discretion, which must, however, be exercised judicially and in furtherance of justice, taking into account the findings made on the issues for determination.
68. In light of the findings above, the Tribunal is satisfied that the Applicant established sufficient cause to justify extension of time under Section 16(2) of the Act. The interests of justice therefore favour determination of the substantive tax dispute on its merits.

IT IS HEREBY ORDERED that;

- 1) The Application for extension of time is hereby allowed.
- 2) Leave is granted to the Applicant to file an application for review of the Respondent's objection decisions out of time.
- 3) Costs of this application shall be in the cause.

DATED at Kampala this **29th** day of **May** 2026.



HON. STELLA NYAPENDI CHOMBO
CHAIRPERSON



MS. CHRISTINE KATWE
MEMBER



HON. SAFI GRACE
MEMBER