TAX APPEALS TRIBUNAL

Justice in Taxation

**THE REPUBLIC OF UGANDA**

**IN THE TAX APPEALS TRIBUNAL AT KAMPALA**

**MISCELLANEOUS CAUSE NO. 017 OF 2026**

**MULIISA BETTIE WALUSIMBI..................................................................APPLICANT**

**VERSUS**

**UGANDA REVENUE AUTHORITY..........................................................RESPONDENT**

**BEFORE:HON. GERALD AGABA KAKIMA,HON.REBECCA NASSIMBWA NSUMBA, HON. CHRISTINE KATWE**

**RULING**

## I. Introduction

1. This Application is brought under Section 16(2) of the Tax Appeals Tribunal Act, Cap. 341, and Rules 11 and 12 of the Tax Appeals Tribunal (Procedure) Rules, seeking orders that:
   i. An extension of time be granted to file an application for review of the objection decisions; and
   ii. Costs of the Application be provided for.

## II. Background Facts

2. The facts underlying this application are contained in the Affidavit in Support sworn by the Applicant, Ms. Muliisa Bettie Walusimbi, on 14 May 2026, the Affidavit in Reply deponed by Ms. Kakuuma Eva on behalf of the Respondent on 16 June 2026, and the Applicant's Affidavit in Rejoinder sworn on 24 June 2026.

3. The Applicant carries on rental property business in Bugolobi. On 18 May 2024, the Respondent issued her with an Administrative Additional Rental Income Tax Assessment of Shs. 5,846,400 for the period 01 July 2022 to 30 June 2023, based on an inspection of properties located in Rubaga conducted on 30 January 2024.

4. The Applicant objected to the assessment on grounds that she did not own the cited properties in Rubaga. On 27 September 2024, the Respondent issued and served a decision disallowing the objection for failure to furnish supporting evidence, thereby maintaining the assessment.

5. The Applicant failed to lodge an application for review within the statutory 30-day period (by 27 October 2024). Instead, on 17 April 2025, she requested special consideration to refer the matter to Alternative Dispute Resolution (ADR), a request that the Respondent subsequently rejected.

6. The Applicant filed this application for extension of time on 15 May 2026 and served the Respondent on 11 June 2026. She asserts that her failure to file on time was due to absence from Uganda between 22 May 2024 and 29 November 2025, and her subsequent prioritization of the ADR process.

7. The Respondent opposes the application through the affidavit of Kakuuma Eva, an officer in the Legal Services and Board Affairs department of the Respondent, contending that:
    i. The delay of approximately 1 year and 8 months is inordinate and unexcused.
    ii. The Applicant's travel documents fail to prove that her absence prevented her from taking legal steps, as evidenced by her ability to lodge an objection and initiate ADR while allegedly abroad.
    iii. Pursuit of ADR does not suspend statutory deadlines for filing review applications before the Tribunal.

iv. The application is time-barred under Section 16(7) of the Tax Appeals Tribunal Act, depriving the Tribunal of jurisdiction.

## III. Issue for determination

8. Whether the Applicant has demonstrated sufficient cause to warrant an extension of time to file an application for review.

## IV. Representation.

9. Mr. Mutabazi Gilbert of M/s Rutebemberwa & Co. Advocates and Ms. Muliisa Bettie Walusimbi represented the Applicant, while the Respondent was represented by Mr. Masiko Tumwebaze, Ms. Moreen Akambikira and Ms. Kakuuma Eva of Legal Services and Board Affairs Department of the Respondent.

## V. The Applicant's Submissions

10. Counsel for the Applicant submitted that Section 16(2) of the Tax Appeals Tribunal Act and Rule 11(6) of the Tax Appeals Tribunal (Procedure) Rules vest discretionary power in the Tribunal to extend time where a taxpayer is prevented from filing due to illness, absence from Uganda, or other reasonable cause.

    Relying on ***Farid Meghani v. Uganda Revenue Authority (Civil Appeal No. 0006 of 2021)***, Counsel argued that there is no statutory time limit within which an application for extension of time itself must be lodged.

11. Counsel contended that the Applicant's absence from Uganda between 22 May 2024 and 29 November 2025, coupled with her bona fide pursuit of ADR to resolve the erroneous property assessment, constitutes sufficient cause under Rule 11.

12. It was Counsel's submission that there is no time limitation for the Tribunal to entertain an application for an extension of time to file a review application. That this was confirmed in ***Farid Meghani v Uganda Revenue Authority (Civil Appeal No. 0006 of 2021),*** where Justice Stephen Mubiru held that Section 16(2) of the Tax Appeals Tribunals Act and Rule 11(1) of the Tax Appeals

Tribunals (Procedure) Rules, both vest the Tribunal with discretion to grant extensions upon written application, and neither provision impose a deadline for bringing such a request.

## VI. The Submissions of the Respondent

13. Counsel for the Respondent submitted that under Section 16(1)(c) of the Tax Appeals Tribunal Act and Section 27(1) of the Tax Procedures Code Act, an application for review must be lodged within 30 days of service of the objection decision. Section 16(7) provides an upper limit of six months after the date of the decision.
14. Citing ***Uganda Revenue Authority v. Consolidated Properties Ltd (Court of Appeal Civil Appeal No. 31 of 2000),*** Counsel emphasized that statutory timelines are matters of substantive law that must be strictly observed.

15. Counsel asserted that the Applicant exhibited dilatory conduct. The ability to access URA e-Portal services remotely (referencing ***Equatorial Real Estate Limited v. URA, M.A. No. 65 of 2024)*** and the fact that she took other procedural steps while abroad contradict the claim that her absence prevented her from filing.

16. Furthermore, under Regulation 4(3) and (4) of the Tax Procedures Code (Alternative Dispute Resolution Procedure) Regulations, ADR proceedings do not suspend statutory time limits.

## VII. The Determination

17. The Tribunal has carefully considered the pleadings, affidavit evidence, and submissions of both parties.
18. Under Section 16(1)(c) of the Tax Appeals Tribunal Act, a person dissatisfied with an objection decision must file an application for review within 30 days of service. The objection decision in this matter was served on 27 September 2024, meaning the statutory period lapsed on 27 October 2024. This

application was filed on 15 May 2026, representing a delay of 1 year and 8 months, equivalent to twenty (20) months.

19. In the case of ***Mulindwa George William v. Kisubika Joseph, Supreme Court Civil Appeal No. 12 of 2014***, the Supreme Court established that in applications for extension of time, the Court must consider:
    i. The length of the delay;
    ii. The reasons for the delay;
    iii. The chances of success on the merits; and
    iv. The degree of prejudice to the respondent.

    The Court affirmed that an unexcused delay, regardless of length, cannot be condoned without a satisfactory explanation covering the entire period.

20. On the ground of absence from Uganda, while Rule 11(6) recognises absence as a potential basis for relief, the Applicant must demonstrate that such absence actually incapacitated her from filing or instructing legal counsel. The evidence shows that during the period the Applicant claims to have been abroad, she successfully lodged an objection on 30 June 2024 and initiated an ADR request. Her active engagement with the tax system via digital channels undermines the claim that her absence prevented her from lodging a standard application for review.

21. On the ground of pursuing Alternative Dispute Resolution, we also note that the application to the Respondent for review was made on 19 February 2026, more than a year after the objection decision. The Respondent replied on 6 March 2-26, stating that the application could not be entertained because it was filed more than 15 months after the decision on the objection. Therefore, whereas consideration of the ADR process by the Respondent would have opened up the case for further review by the Respondent, the ADR application was rejected citing the Applicant's filing out of time. Thereafter, it took the Applicant

another month and a half to file this application. All this points to a taxpayer who sat on their rights throughout the dispute resolution process.

22. Statutory timelines are substantive requirements of law, as was held in the case of ***Uganda Revenue Authority v. Consolidated Properties Ltd*, *(Civil Appeal No. 31 of 2000)***. The Applicant has failed to provide a satisfactory legal explanation for the 20-month delay. Consequently, she has failed to discharge the burden of proving sufficient cause.

## VII. Orders

23. In the premises, the Tribunal orders as follows:
    i. This Application is dismissed.
    ii. Costs of this Application are awarded to the Respondent.

Dated at Kampala this **11th** day of **August** 2026.

**HON. GERALD AGABA KAKIMA**
**CHAIRPERSON**

**HON. REBECCA NASSIMBWA NSUMBA**
**MEMBER**

**HON. CHRISTINE KATWE**
**MEMBER**