

**THE REPUBLIC OF UGANDA**  
**IN THE TAX APPEALS TRIBUNAL AT KAMPALA**  
**MISCELLANEOUS CAUSE NO. 043 OF 2025**

**NDAGIRE ANNET .....APPLICANT**

**VERSUS**

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

**BEFORE: MS. KABAKUMBA MASIKO, MS. GRACE SAFI, MS. ROSEMARY NAJJEMBA**

**RULING**

This ruling is in respect of an application brought under section 16(2) of the Tax Appeals Tribunal Act, Rule 11 and 30 of the Tax Appeals Tribunals (Procedure) Rules and section 98 of the Civil Procedure Act and Order 52 Rules 1,2, and 3 of the Civil Procedure Rules seeking orders that:

- (a) The time for filing an application for review of tax decision to the tribunal be extended; and
- (b) Costs of the application be provided for.

**1. Background facts**

The facts of this case are contained in the affidavit of Ms. Annet Ndagire, the Applicant deposed on the 7 April 2025, which states as follows:

- (i) The Applicant collects rents from residential rentals in Kisenyi, Kampala District.
- (ii) That on 22 October 2023, her husband who handled her tax matters passed away at Masaka Hospital after an extended period of illness.
- (iii) On 7 March 2024, the Respondent issued assessments against the Applicant for periods 2019-2024.
- (iv) However, the Applicant she didn't have knowledge or access to the URA portal.

- (v) After her husband's demise, she experienced post-traumatic stress disorder (PTSD) rooted in their deep emotional attachment causing her significant distress and difficulty in coping with life.
- (vi) In mid-2024, the Applicant received a call from a one Hassan who claimed to be the tax agent of the deceased, offering to help with the tax matters and only required facilitation which she provided. The said tax agent, would call on different occasions to ask for money to take care of the tax issues as she wasn't in the right mental state to deal with the tax issues.
- (vii) Around March 2025, she however, continued to get reminders to pay tax, which prompted her to approach the URA offices to find out why she was being increasingly demanded. She was informed by the URA officer that she had assessments that were overdue as well as an objection decision.
- (viii) She also tried to reach the tax agent and despite several attempts, she was unable to reach him.
- (ix) The Applicant had no notice of objection decisions since she had no access to the communication channels (URA online portal) until recently when the Respondent demanded the amount in dispute.
- (x) The Applicant then consulted her lawyer who informed her that she needed to file an application seeking for an extension to review the objection decision.
- (xi) That she has taken the necessary steps to ensure to file the application as quickly as possible despite the emotional hardships and she is willing to pay the mandatory 30% of the tax in dispute pending the resolution of the dispute.

In the affidavit in reply sworn by Ms. Eseza Victoria Sendege, an Officer in the Respondent's Legal Services and Board Affairs Department, deponed on the 2 May 2025, the Respondent stated as follows:

- (i) As the objection decision was served to the Applicant on the 7 July 2024, the Applicant had up to 7 August 2024 to file an application for review.
- (ii) The Applicant was over eight months late when she filed her application on 9 April 2025, which deems this Application bad in law and therefore ought to be dismissed.

- (iii) That the Applicant has not demonstrated any justifiable reason to warrant the grant of an extension of time for her to lodge an application for review of the Respondent's taxation decision.

## **2. Issue to be determined**

The issue to be determined is whether the application for extension of time to file an application should be granted

## **3. Representation**

The Applicant was represented by Mr. Michael Magwa while the Respondent was represented by Mr. Simon Peter Orishaba.

Both parties made oral submissions.

## **4. Submissions of the Applicant**

The Applicant submitted that she has been filing returns through the names of the deceased husband. Upon the death of her husband, she received numerous notifications from the Respondent reminding her to pay the tax liability.

The Applicant submitted that the Tribunal has powers to extend time within which an application may be filed. This is provided for under cited Section 16(2) of the Tax Appeals Tribunal Act and Rule 11(6) of the Tax Appeal Tribunal (Procedure) Rules. The Applicant submitted that she did not know about the technicalities within which to file this application before the Tribunal for review.

The Applicant also stated that she honest believed that the purported tax agent had dealt with her tax matters. She further submitted that it is only seven months from the time the objection decision was made on 7 July 2024 and to 8 April 2025 when this application was filed.

The Applicant submitted that between the period of issuance of objection decision, the Applicant had no idea of what was happening on the Respondent's portal.



The Applicant submitted that it would be unfair if the extension of time is not granted and that it will not prejudice the Respondent if it is granted.

## **5. Submissions of the Respondent**

In reply, the Respondent submitted that the Applicant was supposed to file within 30 days after receipt of the objection decision. The Respondent submitted that the application is eight months late hence it is improperly before the Tribunal.

The Respondent further submitted that the Applicant in her affidavit states that she was challenged because her late husband used to file her returns. However unfortunate the death might have been, the assessments were made after the husband's death. The date of the assessment is 7 March 2024 and the husband passed on 22 October 2023 as per the death certificate attached.

The Respondent submitted that this cannot be sufficient cause for one to have failed to follow up on tax matters.

The Respondent relied on the recent ruling in ***Chefette Catering Limited v URA Misc. Cause No 22 of 2025*** where in denying that application, the Tribunal stated:

*"One has to also demonstrate that there was due diligence that was done by the Applicant for the tribunal to be able to grant the extension."*

The Respondent contended that the applicant has not demonstrated any justifiable reasons for the grant of this application. The Respondent further submitted that the Applicant has not paid the 30%. The Respondent prayed that this application is denied with costs to the Respondent.

## **6. Submissions of the Applicant in rejoinder**

The Applicant submitted that there is evidence of the death of her husband. It would be prejudicial for the Respondent to state that the assessments were after the death of the Applicant's deceased husband and that she should have been vigilant with her tax affairs, yet the assessments are for financial periods prior to the demise of her husband.

The Applicant cited the case of ***Megan Farid v URA CA no. 6 of 2021*** where court stated the Tribunal has discretion to grant an application for extension of time, even beyond six months of the date of making the objection decision.

The Applicant submitted that a look at the attachments of the demand shows that the Respondent did not issue demands until March 2025. The Applicant then took the initiative to go to the offices of the Respondent to find out why these messages were coming in. When she realized she had a tax liability, she sought legal counsel who advised her to submit an application for extension of time.

#### **7. Determination of the Application by the Tribunal**

Having listened to the submissions of the Applicant and Respondent and having addressed our minds on the provisions governing extension of time and the facts of the case, we decide as hereunder.

For ease of reference, the Tribunal shall rely on the following statutory provisions:

#### **Section 16 (1) (c) of the Tax Appeals Tribunal Act states:**

*"(1) An application to a Tribunal for review of a taxation decision shall be lodged with the Tribunal within thirty (30) days after the person making the application has been served with notice of the decision."*

#### **Section 16 (2) of the Tax Appeals Tribunal Act allows that:**

*"The tribunal may, upon application in writing, extend the time for making an application to the tribunal for a review of a taxation decision."*

#### **Rule 11 (6) of the Tax Appeals Tribunal Procedure Rules provides:**

*"The Tribunal may grant the extension of time if it is satisfied that the taxpayer was unable to file the application for the following reasons:*

- *Absence from Uganda*
- *Illness*
- *Any other reasonable cause."*

The above provisions grant the Tribunal the discretion to extend time for the making of an application for review of an objection decision. However, should be exercised judiciously.

The Applicant submitted that from the time her husband passed on, she suffered post-traumatic stress disorder and she struggled to cope. She was also not aware of the state of her tax compliance since her husband used to deal with the tax matters. The Respondent does not dispute the death of the Applicant's husband.

In the case of ***Tight Security Limited v Chartis Uganda Insurance Co. Limited Misc. Application 8 of 2014***, the Court held:

*"Good Cause relates to and includes the factors which caused inability to file within the prescribed period of 30 days. The phrase 'good cause' is however wider and includes other causes other than causes of delay such as the public importance of an appeal and the court should not restrict the meaning of good cause. It should depend on the facts and circumstances of each case and prior precedents of appellate courts on extension of time."*

In ***Mulindwa George William v Kisubika Joseph Civil Appeal 12 of 2014***, the Supreme Court of Uganda set out the following factors that should be considered in an application for extension of time:

- (i) *"The length of delay;*
- (ii) *The reason for the delay;*
- (iii) *The possibility or chances of success;*
- (iv) *The degree of prejudice to the other party".*

With regard to the length of the delay, the objection decision was issued on 7 July 2024. If we were to go by the date the Applicant received the objection decision notice, she ought to have lodged the application by 7 August 2024 being one month from the date of the objection decision. However, the Applicant filed this application for extension of time 7 months later.

That said, the Tribunal has discretionary powers to decide each case according to its merits and circumstances. Although the assessments and objection decisions were made after the death of Applicant's husband, the Applicant's mental state, the absence

of the support from her husband that she was accustomed to, coupled with her inability to cope, contributed to the late filing.

We take judicial notice of the fact that the death of a spouse results into emotional distress for the surviving spouse.

The Applicant further submitted that she did not know how to use the Respondent's portal. That she became aware of the objection decisions in March 2025 and sought legal advice to file an application for extension of time hence this instant matter.

The Tribunal therefore finds that the Applicant has shown and provided sufficient reasons for the grant of extension of time within which to file an application for review of the Respondent's decision. Moreover, the Respondent will not suffer any prejudice if the application is granted.

**Regarding the requirement of payment of thirty percent**, the Respondent submitted that the Applicant has not paid the 30% of the tax assessed or that not in dispute. The Tribunal relied on Section 15 (1) of the Tax Appeals Tribunal Act which provides:

*"A taxpayer who has lodged a notice of objection to an assessment shall, pending final resolution of the objection, pay 30% of the tax assessed or that part of the tax assessed not in dispute whichever is greater".*

In **Bullion Refinery limited v URA Application No. 36 of 2021**, the Tribunal ruled:

*"The requirement to pay the 30% of the tax assessed or the amount not in dispute arises when a party has filed an objection and not when a tax payer files a matter in the Tax Appeals Tribunal. This means that by the time the matter is filed in the tribunal, the 30% ought to have been paid."*


Since the Applicant is before the Tribunal, it is important that all the procedural requirements are satisfied. The Applicant should pay the thirty percent of the tax in dispute.

In the circumstances, the Tribunal orders as follows:

- (i) This application is allowed;
- (ii) The Applicant is ordered to pay 30% of the tax in dispute; and

(iii) Each party shall bear their own costs.


Dated at Kampala this 16<sup>th</sup> day of May 2025.



**KABAKUMBA MASIKO**  
**CHIARPERSON**



**GRACE SAFI**  
**MEMBER**



**ROSEMARY NAJJEMBA**  
**MEMBER**

RULING