TAX APPEALS TRIBUNAL
Justice in Taxation

THE REPUBLIC OF UGANDA

IN THE TAX APPEALS TRIBUNAL AT KAMPALA

MISC. CAUSE NO. 010 OF 2026

OTADA HOLDINGS LIMITED ....APPLICANT

VERSUS

UGANDA REVENUE AUTHORITY...RESPONDENT

BEFORE: HON. EDWARD BIRYETEGA, HON. GERALD AGABA KAKIMA, HON. CHRISTINE KATWE

RULING

I. Introduction

1. This application was brought under Section 98 of the Civil Procedure Act and Order 52 Rule 1 of the Civil Procedure Rules, seeking orders that:

   i. Time be extended/enlarged to allow the Applicant to lodge an application for review of the taxation decision.

   ii. Costs be in the main cause.

II. Background Facts

2. The grounds of this application are laid out in the affidavit in support deponed by Otada Amooti Sam Owor, the Director of the Applicant, sworn on 30 March 2026, stating as follows:

i. The Respondent conducted an audit of the Applicant's affairs in January 2018 and issued an input VAT assessment of UGX 603,915,236.05 resulting from the disallowance of the Applicant's input credit.

ii. The Applicant's Managing Director was, at the time, critically ill and did not lodge an objection to the assessment within the period prescribed under the Value Added Tax (VAT) Act. The Applicant later applied for an extension of time to object, which was granted in May 2025.

iii. Upon the grant of that extension, the Applicant lodged its objection to the assessed input VAT, and the Respondent issued its objection decision on 29 November 2025, disallowing the objection.

iv. The Applicant's Managing Director instructed the Applicant's auditors and tax consultants, M/S Ssesanga Edrisa Magala Consults, to challenge the objection decision before this Tribunal. The consultants instead lodged an application for Alternative Dispute Resolution (ADR), in lieu of a Tax Appeals Tribunal (TAT) application.

v. On 24 March 2026, the Applicant's Director was informed by the auditor, Hajji Ssesanga, that the matter had been disallowed. Upon requesting details, Hajji Ssesanga shared an ADR decision. The Director was in shock to discover that no application had been filed before this Tribunal.

vi. The Applicant then instructed M/S E. Angura & Co. Advocates, who advised that the available remedy was to seek this Tribunal's discretion to enlarge time within which to lodge an application for review of the objection decision. This application was filed on 7 April 2026.

vii. The Applicant has paid part of the statutory 30% of the disputed tax and contends that the application was brought without unnecessary delay, being within four months of the objection decision.

viii. The Applicant contends that the interest of justice and equity require that this application be granted.

3. The affidavit in reply deponed by Kakuuma Eva, an officer in the Legal Services and Board Affairs Department of the Respondent, sworn on 12 June 2026, states that:

   i. She is aware that an application to the Tax Appeals Tribunal for review of an objection decision must be filed within 30 days of receiving the objection decision, which in this case fell due by 29 December 2025.

   ii. An application for review must be filed within 6 months after the date of the taxation decision and served on the Commissioner within 5 days after it has been filed with the Tribunal.

   iii. The Applicant did not attach any evidence to show that the matter was actually pending at ADR during the period it ought to have been before this Tribunal.

   iv. The Applicant failed to follow up on its matter allegedly filed by Hajji Ssesanga Edrisa Magala. Had it done so, it would have known the true position in time; the Applicant has shown a lack of interest and vigilance in prosecuting its matter.

   v. The application is bad in law, without merit, and ought to be dismissed with costs.

4. By way of an affidavit in rejoinder deponed by Otada Amooti Sam Owor, sworn on 22 June 2026, the Applicant stated that:

   i. The failure to lodge the application in time arose from the default of its tax consultants, who lodged an application for ADR in lieu of a TAT application notwithstanding clear instructions to the contrary.

   ii. There is a response from the Respondent showing that the Applicant's matter was actually at ADR during the time it was supposed to be filed in the Tax Appeals Tribunal.

iii. For the reasons already advanced, the application could not be filed before the Tribunal in time. The application is good in law, meritorious, and ought to be granted with costs to the Applicant.

III. Issues

5. Whether there is sufficient cause to grant an extension of time to file an application for review of the taxation decision.

IV. Representation and Evidence

6. Mr. Joseph Angura of M/S E. Angura & Co. Advocates represented the Applicant, while the Respondent was represented by Ms. Akambikira Moreen of Legal and Board Affairs of the Respondent.

V. Submissions of the Applicant

7. The Applicant submitted that under Section 14(1) of the Tax Appeals Tribunal Act, a person who is aggrieved by a decision under a taxing Act by the Uganda Revenue Authority may apply to the Tribunal for a review of the decision. Section 16(1)(c) provides that an application to a Tribunal for review shall be lodged with the Tribunal within 30 days after the person making the application has been served with notice of the decision.

8. The Applicant submitted that the legal basis for this application is Section 16(2) of the Tax Appeals Tribunal Act, which provides that a Tribunal may, upon application in writing, extend the time for making an application to the Tribunal for review of a taxation decision. Section 16(7) provides that such an application shall be made within 6 months of the taxation decision.

9. The Applicant submitted that Rule 11(6) of the Tax Appeals Tribunal (Procedure) Rules, 2012 provides for circumstances under which a Tribunal may extend time for filing the application, including:

   i. Absence from Uganda;

   ii. Illness; or

iii. Any other reasonable cause.

10. The Applicant contended that it is trite law that extension of time is not an absolute right, but an equitable remedy available to a deserving party at the discretion of the court. The party seeking the extension bears the burden of establishing a basis to the satisfaction of the court.

11. The phrase "good cause" includes reasons beyond delay itself, such as public importance, illness, or ignorance of procedure by a layperson ***(Tight Security Limited v Chartis Uganda Insurance Co. Limited, Misc. App. 8 of 2014; Farid Meghani v Uganda Revenue Authority, TAT Civil Misc. App. 185 of 2020).***

12. The Applicant's Managing Director instructed their then tax consultants to lodge an application at the Tribunal challenging the objection decision. Evidence of instruction letters, fee receipts, and payments made two weeks before the lapse of the 30-day period were provided.

13. The Applicant argued it was not indolent. As soon as it learned that the Tax Consultant lodged an ADR application instead of a Tribunal application, it immediately instructed current counsel to lodge this application. Failure to act or mistakes by legal/tax representatives should not be visited upon the client to deny them justice.

14. Regarding the length of delay, the Applicant cited Mulindwa George William v Kisubika Joseph (Supreme Court Civil Appeal No. 12 of 2014) to emphasize that court must assess whether a party is guilty of inordinate delay. The four-month delay (November 2025 to 7 April 2026) was accounted for by both the consultant's mistake and the Managing Director's illness.

15. Finally, the Applicant submitted that granting the application occasions no prejudice to the Respondent, whereas denying it would shut out a substantive tax dispute of UGX 603,915,236.05.

VI. Submissions of the Respondent

16. The Respondent relied on Section 27(1) of the Tax Procedures Code Act (Cap 343) and Section 16(1)(c) of the Tax Appeals Tribunal Act (Cap 341), submitting that statutory time limits are mandatory. The Applicant ought to have filed its application by 29 December 2025.

17. The Respondent cited ***Uganda Revenue Authority v Consolidated Properties Ltd (Court of Appeal Civil Appeal No. 31 of 2000),*** holding that statutory time limits are matters of substantive law, not mere technicalities, and must be strictly complied with.

18. Relying on ***Mulindwa George William v Kisubika Joseph (supra)*** and ***Safari Clothing (Uganda) Limited v Uganda Revenue Authority (TAT Misc. App. No. 1 of 2020),*** the Respondent argued that the Applicant failed to discharge its burden of proving sufficient reasons for the delay.

19. The Respondent contended that the Applicant failed to attach sworn evidence from the tax consultants explaining the alleged mistake.

20. Further that the Applicant showed a lack of due diligence by failing to follow up on the status of its matter between December 2025 and March 2026.

21. The Respondent submitted that the chances of success in the substantive matter are minimal, and granting an extension would delay the collection of government revenue, causing prejudice. The Respondent prayed that the application be dismissed with costs.

VII. Determination of the Tribunal

22. Having carefully analyzed the pleadings, evidence, and legal submissions of both Counsel, the Tribunal determines as follows:

Section 16(1)(c) of the Tax Appeals Tribunal Act mandates:

"An application to the 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 the notice of the decision."

23. While statutory timelines must generally be complied with (***Uganda Revenue Authority v Consolidated Properties Ltd***), Section 16(2) of the TAT Act empowers the Tribunal to extend the time upon written application. Rule 11 of the Tax Appeals Tribunal (Procedure) Rules outlines ground considerations, including absence from Uganda, illness, or any other reasonable cause.

24. In ***Mulindwa George William v Kisubika Joseph Civil Appeal No. 12 of 2014***, the Supreme Court set out the key principles governing applications for extension of time:

    i. *The length of the delay;*

    ii. *The reason for the delay;*

    iii. *The merits/possibility of success of the intended appeal; and*

    iv. *The degree of prejudice to the opposing party.*

    The Court emphasized that each case must be evaluated on the criterion of justice, provided the delay is adequately explained.

25. The objection decision was issued on 29 November 2025, and the 30-day statutory window expired on 29 December 2025. This application was filed on 7 April 2026-a delay of roughly four months. This falls within the 6-month outer limit provided under Section 16(7) of the TAT Act. The Tribunal does not find a four-month delay, where adequately explained, to be inordinate.

26. The Applicant demonstrated that instructions and funds were provided to its tax consultants on 10 December 2025-well before the 30-day period expired. The consultants mistakenly lodged an ADR application instead of a TAT review.

27. While a principal is ordinarily bound by the acts of its agent, the Supreme Court in ***Boney Katatumba v Waheed Karim SCCA No. 27 of 2007*** held that the court maintains unfettered discretion to grant relief where shutting out a party would work a grave injustice. Upon discovering the mistake on 24 March 2026,

the Applicant acted promptly by retaining legal counsel and filing this application within two weeks.

28. The Respondent has not demonstrated any specific legal or financial prejudice that cannot be addressed in the main cause. This consideration does not outweigh the Applicant's right to have a substantial assessment of UGX 603,915,236.05 adjudicated on its merits.

29. Regarding the chances of success at this interlocutory stage, the Tribunal will not pre-judge the substantive merits of the audit assessment. It suffices to state that the intended application is neither frivolous nor vexatious.

In the result, the balance of justice tilts in favor of granting the Applicant an opportunity to be heard.

VIII. Orders

(i) The application for extension of time is allowed.

(ii) The Applicant shall lodge its application for review of the Respondent's objection decision dated 29 November 2025 within fourteen (14) days from the date of this Ruling.

(iii) Costs of this application shall abide the outcome of the main application.

Dated at Kampala this **3rd** day of **August** 2026.

HON. EDWARD BIRYETEGA
CHAIRPERSON

HON. GERALD AGABA KAKIMA
MEMBER

HON. CHRISTINE KATWE
MEMBER

TAX APPEALS TRIBUNAL
Justice in Taxation

THE REPUBLIC OF UGANDA

IN THE TAX APPEALS TRIBUNAL AT KAMPALA

MISC. CAUSE NO. 010 OF 2026

OTADA HOLDINGS LIMITED ....APPLICANT

VERSUS

UGANDA REVENUE AUTHORITY...RESPONDENT

BEFORE: HON. EDWARD BIRYETEGA, HON. GERALD AGABA KAKIMA, HON. CHRISTINE KATWE

RULING

I. Introduction

1. This application was brought under Section 98 of the Civil Procedure Act and Order 52 Rule 1 of the Civil Procedure Rules, seeking orders that:

   i. Time be extended/enlarged to allow the Applicant to lodge an application for review of the taxation decision.

   ii. Costs be in the main cause.

II. Background Facts

2. The grounds of this application are laid out in the affidavit in support deponed by Otada Amooti Sam Owor, the Director of the Applicant, sworn on 30 March 2026, stating as follows:

i. The Respondent conducted an audit of the Applicant's affairs in January 2018 and issued an input VAT assessment of UGX 603,915,236.05 resulting from the disallowance of the Applicant's input credit.

ii. The Applicant's Managing Director was, at the time, critically ill and did not lodge an objection to the assessment within the period prescribed under the Value Added Tax (VAT) Act. The Applicant later applied for an extension of time to object, which was granted in May 2025.

iii. Upon the grant of that extension, the Applicant lodged its objection to the assessed input VAT, and the Respondent issued its objection decision on 29 November 2025, disallowing the objection.

iv. The Applicant's Managing Director instructed the Applicant's auditors and tax consultants, M/S Ssesanga Edrisa Magala Consults, to challenge the objection decision before this Tribunal. The consultants instead lodged an application for Alternative Dispute Resolution (ADR), in lieu of a Tax Appeals Tribunal (TAT) application.

v. On 24 March 2026, the Applicant's Director was informed by the auditor, Hajji Ssesanga, that the matter had been disallowed. Upon requesting details, Hajji Ssesanga shared an ADR decision. The Director was in shock to discover that no application had been filed before this Tribunal.

vi. The Applicant then instructed M/S E. Angura & Co. Advocates, who advised that the available remedy was to seek this Tribunal's discretion to enlarge time within which to lodge an application for review of the objection decision. This application was filed on 7 April 2026.

vii. The Applicant has paid part of the statutory 30% of the disputed tax and contends that the application was brought without unnecessary delay, being within four months of the objection decision.

viii. The Applicant contends that the interest of justice and equity require that this application be granted.

3. The affidavit in reply deponed by Kakuuma Eva, an officer in the Legal Services and Board Affairs Department of the Respondent, sworn on 12 June 2026, states that:

   i. She is aware that an application to the Tax Appeals Tribunal for review of an objection decision must be filed within 30 days of receiving the objection decision, which in this case fell due by 29 December 2025.

   ii. An application for review must be filed within 6 months after the date of the taxation decision and served on the Commissioner within 5 days after it has been filed with the Tribunal.

   iii. The Applicant did not attach any evidence to show that the matter was actually pending at ADR during the period it ought to have been before this Tribunal.

   iv. The Applicant failed to follow up on its matter allegedly filed by Hajji Ssesanga Edrisa Magala. Had it done so, it would have known the true position in time; the Applicant has shown a lack of interest and vigilance in prosecuting its matter.

   v. The application is bad in law, without merit, and ought to be dismissed with costs.

4. By way of an affidavit in rejoinder deponed by Otada Amooti Sam Owor, sworn on 22 June 2026, the Applicant stated that:

   i. The failure to lodge the application in time arose from the default of its tax consultants, who lodged an application for ADR in lieu of a TAT application notwithstanding clear instructions to the contrary.

   ii. There is a response from the Respondent showing that the Applicant's matter was actually at ADR during the time it was supposed to be filed in the Tax Appeals Tribunal.

iii. For the reasons already advanced, the application could not be filed before the Tribunal in time. The application is good in law, meritorious, and ought to be granted with costs to the Applicant.

III. Issues

5. Whether there is sufficient cause to grant an extension of time to file an application for review of the taxation decision.

IV. Representation and Evidence

6. Mr. Joseph Angura of M/S E. Angura & Co. Advocates represented the Applicant, while the Respondent was represented by Ms. Akambikira Moreen of Legal and Board Affairs of the Respondent.

V. Submissions of the Applicant

7. The Applicant submitted that under Section 14(1) of the Tax Appeals Tribunal Act, a person who is aggrieved by a decision under a taxing Act by the Uganda Revenue Authority may apply to the Tribunal for a review of the decision. Section 16(1)(c) provides that an application to a Tribunal for review shall be lodged with the Tribunal within 30 days after the person making the application has been served with notice of the decision.

8. The Applicant submitted that the legal basis for this application is Section 16(2) of the Tax Appeals Tribunal Act, which provides that a Tribunal may, upon application in writing, extend the time for making an application to the Tribunal for review of a taxation decision. Section 16(7) provides that such an application shall be made within 6 months of the taxation decision.

9. The Applicant submitted that Rule 11(6) of the Tax Appeals Tribunal (Procedure) Rules, 2012 provides for circumstances under which a Tribunal may extend time for filing the application, including:

   i. Absence from Uganda;

   ii. Illness; or

iii. Any other reasonable cause.

10. The Applicant contended that it is trite law that extension of time is not an absolute right, but an equitable remedy available to a deserving party at the discretion of the court. The party seeking the extension bears the burden of establishing a basis to the satisfaction of the court.

11. The phrase "good cause" includes reasons beyond delay itself, such as public importance, illness, or ignorance of procedure by a layperson ***(Tight Security Limited v Chartis Uganda Insurance Co. Limited, Misc. App. 8 of 2014; Farid Meghani v Uganda Revenue Authority, TAT Civil Misc. App. 185 of 2020).***

12. The Applicant's Managing Director instructed their then tax consultants to lodge an application at the Tribunal challenging the objection decision. Evidence of instruction letters, fee receipts, and payments made two weeks before the lapse of the 30-day period were provided.

13. The Applicant argued it was not indolent. As soon as it learned that the Tax Consultant lodged an ADR application instead of a Tribunal application, it immediately instructed current counsel to lodge this application. Failure to act or mistakes by legal/tax representatives should not be visited upon the client to deny them justice.

14. Regarding the length of delay, the Applicant cited Mulindwa George William v Kisubika Joseph (Supreme Court Civil Appeal No. 12 of 2014) to emphasize that court must assess whether a party is guilty of inordinate delay. The four-month delay (November 2025 to 7 April 2026) was accounted for by both the consultant's mistake and the Managing Director's illness.

15. Finally, the Applicant submitted that granting the application occasions no prejudice to the Respondent, whereas denying it would shut out a substantive tax dispute of UGX 603,915,236.05.

VI. Submissions of the Respondent

16. The Respondent relied on Section 27(1) of the Tax Procedures Code Act (Cap 343) and Section 16(1)(c) of the Tax Appeals Tribunal Act (Cap 341), submitting that statutory time limits are mandatory. The Applicant ought to have filed its application by 29 December 2025.

17. The Respondent cited ***Uganda Revenue Authority v Consolidated Properties Ltd (Court of Appeal Civil Appeal No. 31 of 2000),*** holding that statutory time limits are matters of substantive law, not mere technicalities, and must be strictly complied with.

18. Relying on ***Mulindwa George William v Kisubika Joseph (supra)*** and ***Safari Clothing (Uganda) Limited v Uganda Revenue Authority (TAT Misc. App. No. 1 of 2020),*** the Respondent argued that the Applicant failed to discharge its burden of proving sufficient reasons for the delay.

19. The Respondent contended that the Applicant failed to attach sworn evidence from the tax consultants explaining the alleged mistake.

20. Further that the Applicant showed a lack of due diligence by failing to follow up on the status of its matter between December 2025 and March 2026.

21. The Respondent submitted that the chances of success in the substantive matter are minimal, and granting an extension would delay the collection of government revenue, causing prejudice. The Respondent prayed that the application be dismissed with costs.

VII. Determination of the Tribunal

22. Having carefully analyzed the pleadings, evidence, and legal submissions of both Counsel, the Tribunal determines as follows:

    Section 16(1)(c) of the Tax Appeals Tribunal Act mandates:
    "An application to the 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 the notice of the decision."

23. While statutory timelines must generally be complied with (***Uganda Revenue Authority v Consolidated Properties Ltd***), Section 16(2) of the TAT Act empowers the Tribunal to extend the time upon written application. Rule 11 of the Tax Appeals Tribunal (Procedure) Rules outlines ground considerations, including absence from Uganda, illness, or any other reasonable cause.

24. In ***Mulindwa George William v Kisubika Joseph Civil Appeal No. 12 of 2014***, the Supreme Court set out the key principles governing applications for extension of time:

    i. *The length of the delay;*

    ii. *The reason for the delay;*

    iii. *The merits/possibility of success of the intended appeal; and*

    iv. *The degree of prejudice to the opposing party.*

    The Court emphasized that each case must be evaluated on the criterion of justice, provided the delay is adequately explained.

25. The objection decision was issued on 29 November 2025, and the 30-day statutory window expired on 29 December 2025. This application was filed on 7 April 2026-a delay of roughly four months. This falls within the 6-month outer limit provided under Section 16(7) of the TAT Act. The Tribunal does not find a four-month delay, where adequately explained, to be inordinate.

26. The Applicant demonstrated that instructions and funds were provided to its tax consultants on 10 December 2025-well before the 30-day period expired. The consultants mistakenly lodged an ADR application instead of a TAT review.

27. While a principal is ordinarily bound by the acts of its agent, the Supreme Court in ***Boney Katatumba v Waheed Karim SCCA No. 27 of 2007*** held that the court maintains unfettered discretion to grant relief where shutting out a party would work a grave injustice. Upon discovering the mistake on 24 March 2026,

the Applicant acted promptly by retaining legal counsel and filing this application within two weeks.

28. The Respondent has not demonstrated any specific legal or financial prejudice that cannot be addressed in the main cause. This consideration does not outweigh the Applicant's right to have a substantial assessment of UGX 603,915,236.05 adjudicated on its merits.

29. Regarding the chances of success at this interlocutory stage, the Tribunal will not pre-judge the substantive merits of the audit assessment. It suffices to state that the intended application is neither frivolous nor vexatious.

In the result, the balance of justice tilts in favor of granting the Applicant an opportunity to be heard.

VIII. Orders

(i) The application for extension of time is allowed.

(ii) The Applicant shall lodge its application for review of the Respondent's objection decision dated 29 November 2025 within fourteen (14) days from the date of this Ruling.

(iii) Costs of this application shall abide the outcome of the main application.

Dated at Kampala this **3rd** day of **August** 2026.

HON. EDWARD BIRYETEGA
CHAIRPERSON

HON. GERALD AGABA KAKIMA
MEMBER

Christine Katwe

HON. CHRISTINE KATWE
MEMBER