



THE REPUBLIC OF UGANDA
IN THE TAX APPEALS TRIBUNAL AT KAMPALA
TAT APPLICATION NO. 293 OF 2024

SAPIENT FEATHERS(U) LIMITED..... APPLICANT

VERSUS

UGANDA REVENUE AUTHORITY..... RESPONDENT

BEFORE: MR. SIRAJ ALI, MS. CHRISTINE KATWE, MS. GRACE SAFI

RULING

I. Introduction

1. This ruling is in respect of preliminary objections raised by the Respondent relating to the propriety of the instant application before the Tribunal.

II. Background Facts

2. The Applicant was issued with an income tax assessment of Shs.113,229,046 (BW012200291093) for the period 01/07/2019 to 30/06/2020 which the Respondent upheld on 15/06/2022 in response to the Applicant's objection filed against the same on 17/03/2022. The Applicant then sought for Alternative Dispute Resolution (ADR) on 14/12/2022.
3. The Application for ADR was reviewed by the Respondent's ADR Unit and on 1st March 2023, the Respondent communicated its decision maintaining the tax assessment at Shs.113,229,046. On 6th June, 2024 the Respondent's ADR unit revised tax assessment from Shs.113,229,046 to Shs.38,209,952. On 6 August

2024, the Respondent's ADR unit declined to review its above stated decision which revised the tax assessment from Shs.113,229,046 to Shs.38,209,952. At hearing of the Application, the Respondent raised three Preliminary Objections;

4. The Applicant filed this Application out of time.

The Application is improperly before the tribunal because it constitutes an appeal from the decision of the Respondent's ADR unit contrary to Regulation 12(2) of the Tax Procedure Code Act (ADR Procedure) Act,2023. The Applicant has not paid the 30%.

III. Representation

5. The Applicant was represented by Mr. Patrick Musinguzi while the Respondent was represented by Mr. Nuwaha Barnabas.

IV. Issues for Determination

6. The issues for determination by the Tribunal are;

- i. Whether the Applicant filed this Application out of time?
- ii. Whether the Application is properly before the tribunal?
- iii. Whether the Applicant paid the 30%.?

V. Respondent's submission on the Preliminary Objection

7. The Respondent submitted that this Application is in disregard of the provisions of the Tax Appeals Tribunal Act and the Tax Procedure Code Act and ought to be dismissed accordingly with costs. Further relied on **Section 27** of the Tax Procedure Code Act which provides that any person who is aggrieved by a decision made under a taxing Act by Uganda Revenue Authority (URA) ought to apply to the Tribunal for review of the said decision within **30 days** of the objection decision issued.

8. The Applicant submitted that **Section 16(7)** of the Tax Appeals Tribunal Act is to the effect that a person dissatisfied with an objection decision ought to make an application for review of the same, within **6 months** of the taxation decision.

9. The Applicant relied on the case of **Uganda Revenue Authority Vs Uganda Consolidated Properties Ltd Court of Appeal. Civil Appeal No.75**, the Court of Appeal held that:

"Timelines set by statutes are matters of substantive law and not mere technicalities and must be strictly complied with; Consequently, the Court of Appeal held that the application of the Respondent to the Tax Appeals Tribunal was properly rejected by the Tribunal as being time barred."

10. In line with the above statutory provisions and decision, the time within which to file an application challenging the Respondent's decision, by the Applicants started to run on 16th June 2022, however the Applicant filed their application 2 years later.

The Respondent submitted that the Applicant seeks to rely on an ADR settlement agreement as the impugned disputed taxation decision, however,

Tax Procedure Code Act (ADR Procedure) Act, 2023 under Regulations 11, 12, 13 and 14 provides;

Regulation 11: Where the Commissioner General and the taxpayer agree to settle the tax dispute using ADR procedure, the issues agreed upon shall be set out in a settlement agreement which shall be signed by the Commissioner General and the taxpayer or by persons authorised to sign on their behalf.

Regulation 12(2) provides that the altered or amended tax assessment shall not be subject to objection or appeal.

Regulation 13: A settlement agreement shall be recognised as binding and enforceable against the Commissioner General or taxpayer.

Regulation 14 Where the Commissioner General or Taxpayer fails to comply with or violates a settlement, the taxpayer or Commissioner General may apply to Court to enforce the settlement agreement.

11. The Respondent in its submission relied on the Case of **RTI Ltd v MUR Shipping BV**. The principle of freedom of contract is fundamental to the English law of contract. One aspect of that principle is that (subject to some vitiating factors such as mistake, misrepresentation, duress, undue influence or incapacity) parties are generally free to contract on whatever terms they choose. As Lord Diplock put it in **Photo Production Ltd v Securicor Transport Ltd AC 827**, at p 848:
12. It is also an express term of the agreement that the agreement is legally binding and shall be full and final settlement of the matter.

The Respondent submitted that the Applicant has no legal recourse more so given they willingly entered into a binding ADR settlement agreement which agreement they are in violation of and as such the Applicant not only comes with unclean hands but also seeks remedies that are contrary to statutory prescription and as such they have no case that is sustainable against the Respondent and their Application ought to fail on those grounds.

13. The Respondent further submitted that the Applicant is in disregard of Section 15 of the Tax Appeals Tribunal Act having not paid 30% of the tax in dispute as required under the aforementioned Section. Accordingly, they invited the Honourable Tribunal to dismiss this Application in light of this illegality.

14. The Respondent submitted that the application should be dismissed with costs;

i) the Applicants have filed this Application out of time.

ii) the Applicants are obliged to comply with the terms of the ADR settlement agreement since they have not adduced any evidence to prove sufficient cause and neither have, they demonstrated that due diligence and or vigilance was exercised in pursuing their rights.

VI. Applicant's submission

15. The Applicant submitted that her application was filed on **16.10.2024** well within time in the 30 days from 10.10.2024 when she got know of the new tax assessment of Shs. **40,869,705** posted by the Respondent on her income tax ledger account (Attachment 8 to the application). Ideally, time would not have begun to run against the Applicant in respect of this new tax assessment of **Shs. 40,869,705**, the subject matter of this application over which no decision was ever communicated to her by the Respondent.

16. The Applicant relied on a recent case of **Asiimwe Eunice T/A Assy Lodges Vs Uganda Revenue Authority TAT Misc. Cause No. 21 of 2025. (Authority Supplied)** this Tribunal held that the ADR decision was more appropriate "taxation decision" for calculating the appeal timeframe to the tribunal and quoted that;

"Section 1(i)(k) of the Tax Appeals Tribunal Act defines "taxation decision" **broadly as encompassing "any assessment, determination, decision, or notice"**. This

broad definition necessitates careful consideration of the nature and effect of both the initial objection decision and the subsequent ADR decision..."

17. The Applicant submitted that the application and the Applicant's rejoinder cite denial of any tax liability, biasness, malice and communication difficulties with the Respondent plus their premeditated actions and unjustified alteration of tax assessments. Besides the ADR process provided a conclusive and final determination of the tax liability of Shs. 40,869,705, which was recovered from the Applicant and it effectively supersedes the Respondent's preliminary objection decisions of **15.06.2022, 01.03.2023, 06.06.2024**.
18. The Applicant further submitted that the Tax Assessment dated 02.07.2024 of Shs. 40,869,705 was more appropriate "taxation decision" for calculating the appeal timeframe to the tribunal.
19. The Applicant submitted the Respondent having willingly represented to the Applicant shifting from the original tax position of Shs. 113,229,047 to Shs. 38,209,951 through her own ADR decision on 06.06.2024 and finally to Shs. 40,869,705 on 02.07.2024 and additionally pocketing the applicant's Shs. 40,869,705, she is **ESTOPPED** in law from **APROBATING and REPROBATING** the subject matter of the application as well as backtracking to the timelines of our challenging the tax assessments of Shs. 113,229,047 or Shs. 38,209,951 before TAT.
20. The Applicant submitted that undoubtedly the Respondent dilatorily conducted the ADR process, the Applicant having requested for the same on **14.12.2022** and their first ADR decision was made on **01.03.2023** over a period of **two and half (2 1/2) months**. During that long period of time the Respondent's officials never bothered to scrutinize the Applicant's review application of the objection but only kept tossing and dodging the Applicant's agent having already biasedly and premeditatedly acted on the same through their internal communication as handwritten on **Attachment 4 to the application**. The Applicant's agent being dissatisfied with the said decision persistently took advantage of the fact that the ADR Unit had been transferred tabled his complaint to the Commissioner Legal Services and Board Affair and had been transferred from way her application was made the Applicant further tabled an appeal.

21. The Respondent submitted that the ADR process was over delayed by the Respondent's officials own conduct who were at all material times acting maliciously, biasedly and successively delivered premeditated decisions which prompted the Applicant to appeal to the superior officials all the time.
22. The Applicant submitted that for the Tribunal to hold otherwise, it would mean blaming a layman Applicant for the wrong acts of the Respondent as they did not timeously reject the application for ADR or inform the Applicant that an application for ADR did not affect the time within which the Applicant was required to file an application to the Tax Appeal Tribunal.
23. The Applicant relied on a recently decided case of **Alnoor Tiles & Ceramics Ltd Vs Uganda Revenue Authority, Appl. No. 103 of 2023**, The Tax Appeals Tribunal refused to dismiss the application for being filed out of time and held that by responding to the applicant's request for ADR after a period of two (2) months, the Respondent failed to comply with the requirement of its own Client's Service Charter and quoted **paragraph 2.5** therein that:
- "Tax Payers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the law and URA procedures in all tax forms, instructions, publications, notices and correspondences. They have the right to be informed of the URA decisions about their tax accounts and to receive clear explanations of the outcome"***
24. The Applicant submitted that they invite the Honourable Court to disregard this preliminary objection and proceed with the Application on its merits. The Applicant submitted that the application is maintainable against the Respondent and is competently and properly before this tribunal and therefore the Respondent's point of law is misconceived and ought to be dismissed with costs to the Applicant.
25. The Applicant submitted that as much as the Respondent seeks to rely on Regulations 11, 12, 13 and 14 of the Tax Procedure Code Act (ADR Procedure) Act. 2023, she has not proved or showed any shred of evidence of any signed ADR settlement agreement signed by the Applicant or her agent with the Commissioner

General in respect paying of Shs. **38,209,951** in her submissions nor pleaded so in her reply to the application.

26. The Applicant submitted that it would not have gone ahead to appeal against the said ADR decision adjusting the tax assessment from Shs. **113,229,046** to Shs. **38,209,951** as on **16.07.2024** (See Attachment 11 hereto) if at all she had entered into an ADR binding agreement as alleged by the Respondent.
27. The Applicant submitted that hardly can one believe that the Applicant ever entered such an agreement as she never at any moment proposed any payment plan to the Respondent to pay Shs. **38,209,951** after their decision of **06.06.2024** which position the Respondent further altered to a new tax assessment to Shs. **40,869,705** within a period of only 26 days and never communicated so to the Applicant. Moreover, the Respondent didn't specifically state in respect of what exact tax assessment of the two Shs. **38,209,951** or Shs. **40,869,705**, their alleged ADR binding agreement was entered into with the Applicant as the Respondent instead recovered shs. **40,869,705** the subject matter of this application not Shs. **38,209,951** they refer to in their reply to this application.
28. The Applicant submitted that the ADR settlement agreement it at all any, cannot be binding in respect of which no proposed payment plan was made or no tax was levied against the Applicant.
29. The Applicant in its submission relied on section 114 of the Evidence Act, Cap.8, in any event if the ADR settlement ever existed which is denied, the same would have been waived away by the Respondent's own conduct when they further adjusted the tax assessment from Shs. **13,229,046** to Shs. **40,869,705** as per Tax Assessment Notice dated **02.07.2024** (Attachment 8 to the application).
30. In addition, the Applicant submitted that the Respondent is estopped from retrospectively departing from the terms of the tax assessment of Shs. **40,869,705** the subject matter of this application in respect of which they even pocketed all the Applicant's monies with interest.
31. The Applicant submitted that the Respondent having already pocketed shs **45,882,599** of which Shs. **19,104,867** was directly recovered from the Applicant's

bank account by the Respondent earlier on 20.12.2022 by Third Part Agent Notice (See Attachment 2 to the application), the said mandatory 30% of the tax assessed (Shs.40,869,705) which is Shs.12,260,911.5 stands fully covered.

32. The Applicant further submitted that even if the Tribunal was to go with the original tax assessment of Shs.113,229,046, they submit that still the mandatory 30% would stand covered it being Shs. 33,968,713.8 which is far less than Shs. 45,882,599 already recovered from the Applicant.

VII. Determination by the Tribunal

Having carefully considered the submissions of both parties, this is the ruling of the Tribunal.

33. The issues for determination are the following;

- i. Whether the Applicant filed this Application out of time?
- ii. Whether the Application is properly before the tribunal?
- iii. Whether the Applicant paid the 30%.?

We will proceed to resolve each of them in turn

Section 14 of the Tax Appeals Tribunal Act clearly provides that:

- (1) *A person aggrieved by a decision made under a taxing Act by the Uganda Revenue Authority may apply to the Tribunal for a review of the decision.*
- (2) *The Tribunal has the power to review any taxation decision in respect of which an application is properly made.*

Section 16 of the Tax Appeals Tribunal Act provides that:

- (1) *An application to a tribunal for review of a taxation decision shall-*
 - (c) *be lodged with the tribunal within thirty days after the person making the application has been served with a notice of the decision.*
- (7) *An application for review of a taxation decision shall be made within six months after the date of the taxation decision.*

34. From the evidence on record, the Applicant was issued with an Income Tax assessment of Shs.113,229,046 (BW01220091093) for the period 01/07/2019 to 30/06/2020. The Applicant objected to that assessment and the Respondent issued an objection decision on 15/06/2022, disallowing the objection. The

Applicant only filed an application for review of the said objection decision before the Tribunal on 16th October 2024. This was clearly outside the limitation period provided for under **Section 16(1)(c) and (7) of the Tax Appeals Tribunal Act.**

35. The Applicant has not filed for an application for extension of time within which to file an application for review of the objection decision. In the premises we find this application was filed out of time. The Second issue for determination by the Tribunal is;

Whether the Application is properly before the tribunal?

36. The **following Regulations of the Tax Procedures Code (Alternative Dispute Resolution Procedure) Regulations, 2023 provide**

Regulation 11: Where the Commissioner General and the taxpayer agree to settle the tax dispute using ADR procedure, the issues agreed upon shall be set out in a settlement agreement which shall be signed by the Commissioner General and the taxpayer or by persons authorised to sign on their behalf.

Regulation 12(2) provides that the altered or amended tax assessment shall not be subject to objection or appeal.

Regulation 13: A settlement agreement shall be recognised as binding and enforceable against the Commissioner General or taxpayer.

Regulation 14 Where the Commissioner General or Taxpayer fails to comply with or violates a settlement, the taxpayer or Commissioner General may apply to Court to enforce the settlement agreement.

37. On the 6th day of June 2024 following proceedings before the Respondent's ADR Unit the Applicant and Respondent entered into an Alternative Dispute Resolution Settlement Agreement. This agreement amended the amount in dispute from Shs 113,229,047 to shs.38,209,952. From the facts at hand, it is clear that the assessment in dispute was amended as a result of the Alternative Dispute Resolution Settlement Agreement. The instant Application amounts to an appeal against the settlement agreement executed by the parties. Regulation 12(2) expressly prohibits such an appeal. Such an appeal amounts to an illegality which the tribunal cannot condone.

38. Further the Tribunal has no jurisdiction to entertain an appeal from decisions of the Respondent's ADR Unit.

It is trite law that appellate jurisdiction must be expressly conferred by statute. In **Attorney General v Shah (No. 4) [1971] 1 EA 50**, the Court of Appeal held that:

"Appellate jurisdiction springs from statute. There is no such thing as inherent appellate jurisdiction."

Similarly, in **Baku Raphael Obudra & Another v Attorney General, SCCA No. 1 of 2005**, Odoki CJ reiterated that, *"appellate jurisdiction must be specifically created by law and cannot be inferred or implied."*

39. The Tribunal reaffirmed this position in **Africa Global Logistics Uganda Ltd v Uganda Revenue Authority**, holding that, *"a statutory provision conferring appellate jurisdiction must expressly state the right to appeal from a particular body. Anything less amounts to an impermissible inference of jurisdiction."*

40. There is no provision under the Tax Appeals Tribunal Act, Cap 341 that grants the Tribunal jurisdiction to hear appeals arising from decisions or alleged decisions of the ADR Committee of the Respondent.

We accordingly find that this Application is not properly before the tribunal. Having determined as above there is no need to resolve the remaining issue.

The preliminary objections are accordingly upheld. This Application is hereby dismissed with costs.

Dated at Kampala this 5th day of January 2026.



MR. SIRAJ ALI
CHAIRPERSON



MS. CHRISTINE KATWE
MEMBER



THE REPUBLIC OF UGANDA
IN THE TAX APPEALS TRIBUNAL AT KAMPALA
APPLICATION NO. 293 OF 2024

SAPIENT FEATHERS (U) LIMITED.....APPLICANT

VERSUS

UGANDA REVENUE AUTHORITY.....RESPONDENT

BEFORE: MR. SIRAJ ALI, MS. CHRISTINE KATWE, MS. GRACE SAFI

RULING

I have had the privilege to read my colleagues' decision. While I agree with the conclusion reached, I disagree with the reasoning underpinning the decision. I explain my grounds below.

I. Introduction

1. The Respondent raised preliminary objections challenging the Tribunal's jurisdiction on the grounds that the application is time-barred. The central question is whether the operative taxation decision for purposes of Section 16(1) (c) of the Tax Appeals Tribunal (TAT) Act is the Respondent's Alternative Dispute Resolution (ADR) decision with tax liability of Shs.38, 209,952 dated 6 June 2024, or the amended assessment number BW012200291093 of Shs. 40,869,705 dated 2 July 2024, allegedly discovered on the Applicant's ledger on 10 October 2024.

II. Background Summary

2. The Applicant contends that this application, filed on 16 October 2024, was lodged within 30 days from the date it allegedly discovered the amended tax assessment

No. BW012200291093 on 10 October 2024, reflecting tax liability of Shs. 40,869,705 dated 2 July 2024.

3. The Applicant asserts that the assessment arose from an ADR process initiated on 14 December 2022. This followed the receipt of the Respondent's ADR decision dated 6 June 2024, which revised the tax liability from Shs. 113,229,046 to Shs. 38,209,952 but was posted in Applicant's income tax ledger as Shs. 40,869,705. The Applicant further alleges that the amount posted to its ledger differed from the ADR-agreed amount and that the total tax liability of Shs. 45,882,599, inclusive of interest, was not supported by a binding ADR settlement agreement, yet was unlawfully recovered through an agency notice and withholding tax credits.
4. The Respondent, on the other hand, submitted that the Applicant improperly seeks to rely on an ADR settlement agreement dated 2 July 2024 as the impugned taxation decision, contrary to Regulations 11, 13, and 14 of the Tax Procedures Code (ADR Procedures) Regulations. The Respondent maintains that it issued an objection decision on 15 June 2022, disallowing the Applicant's objection of 17 March 2022. Still, the applicant did not apply for review of the taxation decision within the timelines provided under the law.

Whether the revised tax liability of Shs. 38,209,951 posted on the Applicant's ledger as Shs. 40,869,705 constituted a taxation decision.

Section 1 of the Tax Appeals Tribunal Act defines an "objection decision" as:

"a taxation decision made in respect of a taxation objection".

Section 26 (5) of the TPC Act states: *"The Commissioner may make a decision on an objection:*

a) To a tax assessment, affirming, reducing, increasing, or otherwise varying the assessment to which the objection relates; or

b) To any other tax decision, affirming, varying or setting aside the decision."

Section 2 of the TPC Act defines "tax decision":

(a) a tax assessment; or

(b) a decision on any matter left to the discretion, judgment direction, opinion, approval, satisfaction or determination of the Commissioner General other than—

(i) a decision made in relation to a tax assessment;

5. In *Egis Road Operation Uganda SMC-LTD v URA, TAT Misc. Application No.83 of 2025*, the Tribunal held:

“Respondent’s review of the Applicant’s ADR application on its merits was a process undertaken to decide the application. This was the process of determination.”

I agree with the holding above and affirm that an ADR decision constitutes a taxation decision within the meaning of the TPC Act and is therefore reviewable by this Tribunal under Section 14 of the TAT Act.

The Effective Taxation Decision

The critical issue, however, in this matter is which of the Respondent’s decisions, following the ADR process, constitutes the operative taxation decision for purposes of computing the statutory thirty-day period:

- a) The ADR decision dated 6 June 2024 revising the objection decision from Shs.113, 229,046 to Shs.38, 209,952, or
 - b) The amended tax assessment number BW012200291093 of Shs. 40,869,705 dated 2 July 2024, allegedly discovered on 10 October 2024.
6. The Applicant alleges that the latter is not binding on the parties because the Respondent did not communicate it, and that it constitutes an alteration of the former ADR decision. While the Respondent submitted that the Applicant is estopped from relying on the impugned disputed taxation decision regarding the revised tax liability of Shs. 38,209,952 dated 6 June 2024 under Regulations 11, 13, and 14 of the TPCA (ADR Procedures).

Effect of the ADR Settlement Agreement

7. Regulations 11–14 of the Tax Procedures Code (ADR Procedures) Regulations provide as follows:

Regulation 11: *“Where the Commissioner General and the taxpayer agree to settle the tax dispute using ADR procedure, the issues agreed upon shall be set out in a settlement agreement which shall be signed by the Commissioner General and the taxpayer or by persons authorised to sign on their behalf.”*

Regulation 12(2) provides that *“the altered or amended tax assessment shall not be subject to objection or appeal.”*

Regulation 13: *“A settlement agreement shall be recognised as binding and enforceable against the Commissioner General or taxpayer.”*

Regulation 14 *“Where the Commissioner General or Taxpayer fails to comply with or violates a settlement, the taxpayer or Commissioner General may apply to the Court to enforce the settlement agreement.”*

8. It is an undisputed fact that the parties entered into an ADR settlement agreement dated 6 June 2024 during the dispute that revised the tax liability to Shs. 38,209,952 and is legally binding on both parties. Under Regulations 11–14 of the TPCA (ADR Procedures) Regulations, such an agreement is binding and enforceable.

Egis Road Operation Uganda SMC-LTD (supra), The Honorable Tribunal held that:

“It can also not be that, on the one hand, an ADR decision is valid only when a taxpayer and the Respondent reach a settlement agreement; and, on the other hand, it ceases to be valid when the two disagree, and the taxpayer seeks redress from the Tribunal. ADR should not be a barrier to justice; it should be a tool to enhance access to justice.”

Clause 4 of the settlement expressly contemplated recourse to this Tribunal. It states:

*“This agreement shall form the basis for the consent between the parties to this agreement that will be submitted to **Tax Appeals Tribunal or any other courts of law.**”*

9. Significantly, it's a trite law that where there is any inconsistency between an Act and subsidiary legislation, the Act prevails. Regulation 12(2) cannot override the clear appellate framework established under the TPCA and the TAT Act, particularly where good-faith implementation of the ADR settlement is disputed.
10. As observed above by this honourable Tribunal in ***Egis Road Operation Uganda SMC-LTD (supra)***, ADR must not be used as a barrier to justice. However, it should also not be used to defeat statutory timelines.

11. Accordingly, the Applicant had up to 6 July 2024 to apply for review before this Tribunal. The Applicant instead seeks to rely on an amended assessment of Shs. 40,869,705 dated 2 July 2024, allegedly discovered on its ledger on 10 October 2024, as the operative taxation decision.
12. The Applicant argues that the Respondent did not implement the ADR decision in its entirety and instead posted and enforced a different amount of Shs. 40,869,705, exclusive of interest. In my view, this position is legally unsustainable.
13. The amended assessment dated 2 July 2024 was merely an administrative implementation of the ADR outcome and did not constitute a new taxation decision capable of resetting statutory timelines. Any variance between the ADR figure and the ledger entry ought to have been addressed through reconciliation or objection.

Whether the Applicant is time-barred

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

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

14. The Application was filed on 16 October 2024, more than four months after the ADR decision dated 6 June 2024. Failure to comply with statutory timelines invokes Section 16(2) of the TAT Act. This is because a taxpayer who does not appeal the Respondent's operative taxation decision within the statutory timelines is taken to have accepted the decision.

Extension of Time

15. Section 16(2) of the TAT Act empowers the Tribunal, upon written application, to extend time where sufficient cause is shown. Rule 11(6) of the Tax Appeal Tribunal Procedure Rules allows the Tribunal to extend time where it is satisfied the taxpayer was unable to file in time due to absence from Uganda, illness, or other reasonable cause.

In ***George William Mulindwa v Kisubika Joseph, CA No. 12 of 2014***, the key considerations for enlarging timelines include the length and reason for the delay.

16. In the instant case, no application for extension of time was made under Section 16(2), nor were any sufficient reasons advanced to justify the delay. As held in

inordinate and unexplained delay warrants dismissal.

On the 30% Requirement of the assessed tax.

Having concluded that the application is out of time, it is no longer necessary to address the question of the 30% deposit.

Conclusion

For these reasons, I find that:

- (i) The operative taxation decision was the ADR decision dated 6 June 2024;
- (ii) The Application was filed out of time;
- (iii) No sufficient grounds were established for the extension of time; and
- (iv) The Application was therefore improperly before the Tribunal.

In the circumstances, for the reasons above, I would have upheld the preliminary objection and dismissed the application with costs to the Respondent.

Dated at Kampala this 5th day of **January** 2026.



MS. GRACE SAFI
MEMBER