



**Speech by Ms. Crystal Kabajwara, the Chairperson of the Tax Appeals Tribunal on the handover ceremony of the Tribunal's performance report for FY 24/25 on case disposal**

**Tuesday, 2 September 2025**

**Protocol**

The Hon. Minister of State for Finance, Planning and Economic Development, for General Duties, Hon. Henry Musasizi

The Director, Economic Affairs, Ministry of Finance, Mr. Moses Kaggwa

Members and staff of the Tax Appeals Tribunal

Members of the Press

Ladies and Gentlemen

Good afternoon.

It gives me great pleasure to present to you the performance report of the Tax Appeals Tribunal for the last financial year FY 24 / 25.

Honourable Minister, as you are aware, the current leadership of the Tax Appeals Tribunal that is before you assumed office last year, and FY 25 was our very first year of in office.

Please allow me to thank you in your personal capacity for the considerable support that you have provided over the last year. The guidance that you have provided during this time has been insightful, not to mention your constant demands for better results, better performance, for more.

I would also like to thank your team at the Ministry of Finance, especially, the Permanent Secretary, the Undersecretary, who is our Accounting Officer, the Director of Economic Affairs and his team in the Tax Policy Department for their support and guidance during this period.



Honourable Minister, the work of the Tax Appeals Tribunal is also made possible by other stakeholders who continuously extend both technical and financial support including the Attorney General, the Ministry of Justice and Constitutional affairs, the Judiciary to whom appeals from the Tribunal lie and whose jurisprudence is instructive and the Governance and Security Program (formerly JLOS).

I would also like to thank the members, mediators and staff of the Tax Appeals Tribunal who have worked tirelessly and dedicatedly to ensure that tax justice is dispensed to the public. Honourable Minister, the Tax Appeals Tribunal works throughout the year – our doors are open daily to serve taxpayers and the Uganda Revenue Authority and we are proud to be of service.

Honourable Minister, the last financial year was a year of great strides. In the 27 year history of the Tribunal, we released over half a trillion shillings back into the economy, which was an increase by over 130% compared to the previous financial year when the Tribunal released Shs. 219 billion.

Each tax dispute represents money that should either be refunded to the taxpayer or paid to the URA as tax. Therefore, when we resolve a case, this money is released back to the economy.

Honourable Minister, the Shs. 506 billion that was released back into the economy came from a total of 266 tax disputes that we resolved. This represented a 144% increase from the previous financial year, during which 109 disputes were resolved.

The more than double digit growth in the number and value of disputes resolved is as a result of several strategic initiatives that we introduced in the last financial year. For example:

1. In the last financial year, we received 410 new applications worth Shs.656 billion which equates to an average of 34 new applications per month. New applications over the last five years have grown by 127% from 188 in 2020. This reflects the growing confidence that the public has in the Tax Appeals Tribunal as an independent forum for resolving tax disputes.
2. Therefore, in response to the demand for our services and to increase access to tax justice, we operationalised a second courtroom in our Kampala head office which has the busiest registry. This enabled us to double the number of cases that we hear daily from 8 to 16. However, we are committed to increasing the utilization



- of our regional registries in Mbarara, Gulu, Mbale and Arua through increased awareness and sensitization of taxpayers.
3. We also increased greater direct participation of both taxpayers and URA assessing officers by encouraging self-representation rather than the sole use of proxies or representatives. This not only helped to reduce adjournments but it also encouraged engagement between the parties which led to faster resolution of disputes.
  4. Hon. Minister, in keeping with the times, in the last financial year, the Tax Appeals Tribunal began its digital transformation journey. We developed and rolled out a website which is now a great source of information especially regarding our decisions. We also opened digital channels of communication such as X (formerly Twitter), a WhatsApp Channel as well as LinkedIn. This has enabled us to have real time engagement with the tax community and has democratised access to our information. We are looking to build on this further as we have now embarked on consultations regarding the implementation of a case management system which will digitise our end-to-end processes right from filing an application. We expect digitalisation to improve efficiency by about 35%.
  5. We also reduced the time it takes to resolve a tax dispute from the time an application is filed with us to its conclusion from 13 months to 11 months, which is less than a year. Honourable Minister, our ambition is to bring this further down to less than 9 months.

Honourable Minister, those are some of the achievements that we registered over the last financial year. However, this has not been without its challenges. Some of the challenges that we face include:

- (i) A growing case load that is not matched by a corresponding increase in resources at our disposal. Hon. Minister, we currently have approximately 500 cases with a total tax in dispute of Shs. 1.3 trillion. While our case load has grown, this has not been matched by a corresponding investment in people and systems due to a lack of funding. Therefore, we need funding to deal with issues such as staff shortages – the critical, sensitive and highly technical work of the Tribunal requires that we attract the best talent and the deployment of modern systems.
- (ii) Our awareness and sensitisation efforts remain below par due to the limited abilities of our organisation. Honourable Minister, the Tribunal is comprised of only 29 staff. We do not have a public relations or communications team to support with



taxpayer sensitisation, which is much needed especially in the regional cities where awareness of our services is limited.

- (iii) As already mentioned, we are not as efficient as we would have liked to be due to operating in a manual environment. Therefore, in view of the government's focus on e-payments, e-commerce and e-government, we hope that the Tax Appeals Tribunal will be fast tracked to benefit from the government's digitalisation agenda.
- (iv) Lastly, capacity building remains a challenge. Honourable Minister, the tax landscape is increasingly challenging, dynamic and complex. Highly technical areas such as international taxation, transfer pricing coupled with complex and highly integrated industries such as telecommunications and banking require the Tribunal to remain astute and relevant to the times. This however requires continuous capacity building, development, learning and continuing education, which are not adequately funded.

We hope that we can work together to address these challenges, as addressing them is key to unlocking the huge potential that lies within the Tribunal. We have shown that we deliver value for money and I can assure you that if we are well resourced, the sky will not even be the limit.

### **Conclusion**

Honourable Minister, my speech would be incomplete if I did not mention the very reason for our existence – the taxpayers and the Uganda Revenue Authority. We extend our sincere gratitude to them for their cooperation and more especially for embracing the changes that we have introduced over the last year. We remain committed to serving the public honourably and dutifully in providing a clear, uniform, rapid and just system of resolving tax disputes.

Our purpose remains to build trust in Uganda's tax system and by doing so, we hope that the Tax Appeals Tribunal shall continue to be a critical enabler of Uganda's social and economic transformation as we work towards a 500 billion dollar economy.

I thank you.

For God and my Country