



PRESS RELEASE ON FY25 PERFORMANCE ON CASE DISPOSAL

4 September 2025

ABOUT THE TAX APPEALS TRIBUNAL

The Tax Appeals Tribunal (TAT) is an independent quasi-judicial body established under the Tax Appeals Tribunal Act, 1997 and has been operational since May 1999. Its mandate is to provide an independent, clear, uniform, rapid, affordable, and just system for resolving tax disputes between taxpayers and the Uganda Revenue Authority (URA). Guided by this mission, the Tribunal ensures fairness, efficiency, and trust in Uganda's tax system.

SUMMARY OF PERFORMANCE FOR FY 25

TAT reported a record-breaking performance in FY 2024/25, surpassing annual performance targets through reforms aimed at rapid resolution of cases, simplifying dispute resolution, reducing technicalities, and encouraging direct taxpayer participation.

Key highlights include:

- (i) **Monies release back into the economy** - Shs. 506 billion (highest in TAT's history), a 131% increase from FY 24.
- (ii) **Disputes Resolved:** 266 cases resolved, up 144% from 109 in FY 24. Caseload: From an opening 345 cases worth Shs. 1 trillion, TAT disposed of 77%. By 30 June 2025, caseload stood at 429 disputes worth Shs. 1.2 trillion
- (iii) **New Applications:** 410 new filings valued at Shs. 656 billion—127% growth since 2020.
- (iv) **Backlog:** Reduced from 55% in FY 24 to 47% in FY 25; average case age now 11 months (down from 13). Strategic milestones included operationalizing a second courtroom, increasing daily hearings 8 to 16, enhancing visibility through digital channels (website, X, LinkedIn, WhatsApp), and introducing mandatory in-person sessions for URA officers and taxpayers to fast-track accountability and resolution.



DETAILED PERFORMANCE

- (i) **Applications Filed:** Rose from 181 in 2020 to 410 in FY 25 (~34 monthly).
- (ii) **Disputes Resolved:** 266 resolved, unlocking Shs. 506 billion (131% higher than FY 24).
- (iii) **Resolution Composition:**
 - Judgments/Rulings: 71 cases worth Shs. 206 billion (41%).
 - Consent Settlements: 105 cases unlocking Shs. 156 billion (31%).
 - Withdrawals/Others: 90 cases unlocking Shs. 143 billion.
- (iv) **Backlog trends:** Backlog dropped to 47% of inventory; average case age reduced to 11 months.

PENDING DISPUTES

As at 30 June 2025, 492 unresolved disputes valued at Shs. 1.2 trillion remained. While filings increased (34 per month), TAT resolved 22 on average, creating a resolution deficit.

- (i) **Profile:** High-Value Disputes (HVDs): 41 cases >Shs. 5 billion, representing 75% of dispute value.
- (ii) **Small Claims:** Most numerous but lowest in value, mainly SMEs, needing rapid disposal to preserve working capital.

INSIGHTS

- (i) **Judgments:** URA won 56% of cases representing 73% of the tax in dispute. Taxpayers succeeded in 44% representing 14% of the tax in dispute
- (ii) **Consent Settlements:** URA vacated 70% of assessed tax, collecting 30%. Indicates challenges in audit processes weaknesses and need for electronic documentation systems with audit trails.



CHALLENGES & RECOMMENDATIONS

- (i) **High Caseload load:** Improve efficiency and effectiveness of URA audit/appeals process
- (ii) **Small Claims Disposal:** Amend Act to allow single-member panels so that small tax disputes are expedited
- (iii) **Automation:** Need for automation in dispute resolution process both at URA and at TAT to achieve faster resolution of disputes
- (iv) **Funding Deficit:** Funding for the TAT is low in view of the increasing number of disputes and there is need for more resources to allow for automation, capacity building and staffing.
- (v) **Manual Processes:** Need for funding to accelerate digital transformation of the TAT.

LOOKING AHEAD

The TAT is poised to unlock over Shs. 650 billion by prioritizing high-value disputes and expanding regional presence. Its strategic path focuses on automation, mediation, taxpayer sensitization, and institutional capacity building—ensuring efficiency, fairness, and enhanced tax justice for Uganda.

End.