



THE REPUBLIC OF UGANDA

Tax Appeals Tribunal

8th Floor NIC Building Plot 3 Pilkington Rd, P. O. Box 7019 Kampala-Uganda East Africa

CIRCULAR NO. 1 OF 2024

21 May 2024

To: All Users of the Tax Appeals Tribunal

Subject: Guidance on conduct / procedure before the Tax Appeals Tribunal

On 14 May 2024, the Tax Appeals Tribunal (“TAT” or “Tribunal”) held a users’ forum which discussed how the TAT and Users can work together to expedite matters and clear the current backlog. Following the discussion, the following were agreed upon:

1) Requests to expedite matters

The TAT is open to expediting matters that were filed before January 2024. Applicants who wish to have their matters expedited are encouraged to inform the Registrar accordingly.

2) Validity of the Application

All applications filed before the Tribunal must be supported with the following documents:

- a) The Assessment and management letter, if available,
- b) The objection acknowledgement receipt and detailed objection submission, and
- c) The objection decision notice and the supporting reply.

3) New Applications

The Registrar shall immediately refer new applications to mediation and dates for the scheduling and hearing will be set from the onset.

4) Mediation

- a) Mediation shall not exceed sixty days (60) as per the Judicature (Mediation) Rules, 2013. Parties must commit to attend the mediation interparty meetings.
- b) Where mediation is not successful, parties must file their joint scheduling memorandum and the joint trial bundle by the scheduling date. In the absence of the documents, the Tribunal shall proceed with scheduling in court.

5) Adjournments

The Tribunal shall only grant adjournments only where sufficient cause is shown.

6) Miscellaneous causes / applications

Written submissions shall accompany miscellaneous causes or applications that are filed before the Tribunal.

7) Applications for extension of time

Applications for the extension of time will only be granted in limited cases and only on the grounds provided for in Rule 11 (6) of the TAT Rules.

8) Written submissions

Except with the leave of the Tribunal, written submissions shall not exceed ten (10) pages. Submissions shall be written in Arial font, size 12, spacing 1.5. The Registrar will not receive submissions that do not comply with this requirement.

9) Time keeping

Parties must observe time. Late coming / non- attendance will result in ex-parte proceedings / dismissal.

10) Court decorum in virtual sessions

Parties must ensure that video and audio-conferencing hearings are conducted with the same decorum and respect as physical hearings. For example:

- a) Inappropriate profiles or background photos shall not be used,
- b) Parties must be appropriately dressed,
- c) Parties must be visible and audible during virtual sessions,
- d) Parties must log on using their official names as they appear in their pleadings, and
- e) Parties must be seated during the hearings and should not attend while driving, in noisy locations or while attending other meetings.

11) Rulings

The Tribunal will only read the final and signed rulings to avoid delaying the appeals process.



Chairperson