TAX APPEALS TRIBUNAL
Justice in Taxation

THE REPUBLIC OF UGANDA

IN THE TAX APPEALS TRIBUNAL AT KAMPALA

MISCELLANEOUS APPLICATIONS NO. 196,198,199 OF 2025

UGANDA REVENUE AUTHORITY ..... APPLICANT

VERSUS

1. HMK MAYENDE LIMITED

2. SSEZI AGENCIES LIMITED

3. XTREME ADVENTURE LIMITED ..... RESPONDENTS

BEFORE: MS. CRYSTAL KABAJWARA, MS. GRACE SAFI,
MR. WILLY NANGOSYAH

RULING

I. Introduction

1. This ruling concerns an application challenging interim orders made by the Tribunal directing the Applicant to capture and declare the Respondents' imports as exempt from withholding tax under CPC Code No.405. The Applicants contended that these orders were made in error and addressed issues that were still pending determination in the main Application, TAT Applications No. 43, 154 and 155 of 2025.

2. The Applicant sought orders that:

   (i) The orders entered on 2 June 2025 restraining the Applicant from collecting withholding tax and directing the Applicant to allow the Respondents to capture and declare their agricultural produce under CPC Code No. 405 be reviewed and set aside.

   (ii) Costs of the application should be provided for.

II. Background facts

3. The grounds of these applications were set out in the notice of motion filed by the Applicant and supported by affidavits deposed to by Mr. Sam Kwerit. The Applicant argued that the interim orders granted by the Registrar on 2 June 2025 allowing the Respondents to declare agricultural produce under CPC Code No.405 and stopping collection of withholding tax were improper. The affidavits emphasized that the alleged refusal to permit declarations under CPC Code No. 405 was the main issue in the substantive applications and could not be conclusively resolved by an interim order.

4. The Applicant contended that the Respondents had not provided proof of refusal, and that the Registrar's order effectively determined the core dispute prematurely, beyond the Registrar's powers. The Applicant maintained that setting aside the interim order would not prejudice the Respondents, since the matter was still pending determination in the main application, and that it was in the interest of justice for the interim order to be reviewed and vacated.

5. The Respondents replied by way of affidavits deponed by Mr. Karuhanga Edson, sworn on 2 September 2025, Mr. Muzoora Edson, sworn on 2 September 2025, and Mr. Ssezi Lawrence, sworn on 1 September 2025, to the effect that:

   (i) They held a valid withholding tax exemption, and yet their agricultural imports from Tanzania were nevertheless impounded by the Applicant.

   (ii) They had complied with customs procedures but were prevented from declaring the goods under CPC Code No.405 due to restrictions imposed by the Applicant.

   (iii) The interim orders granted by the Tribunal were proper, as it is a discretionary relief meant to preserve rights pending the determination of the main application, and did not pre-empt the substantive issues.

   (iv) Setting aside the interim order would cause grave injustice, given the perishable nature of the goods.

(v) The Tribunal had no jurisdiction to review its own orders, as such power lay with the High Court.

6. The Applicant rejoined, by way of affidavits sworn by Ms. Amutuhaire Doreen, an Officer in the Respondents' Legal Services and Board Affairs Department on 29 September 2025, to the effect that;

(i) The blocking of CPC Code No.405 was caused by the Respondents' own wrongful declarations in the ASYCUDA system, which attracted unpaid withholding tax.

(ii) Despite being advised to cancel the erroneous entries to reactivate the code, the Respondents failed to do so.

(iii) Whilst agricultural supplies are exempt from withholding tax, processed products like rice are not, and the exemption was intended to benefit farmers rather than importers such as the Respondents.

(iv) The Applicant further argued that the Respondents had not provided the necessary particulars (entry numbers, declaration offices, dates, or proof of cargo presence) to enable Customs to trace and clear the consignments. It noted that all cargo at Mutukula Border Point had been released by 8 August 2025, and no goods were being held in contempt of the Tribunal's order.

III. Issues for determination

7. The main issue for determination is whether the interim orders issued by the Tribunal in these applications, directing the Applicant to allow the Respondents to declare her agricultural imports under CPC Code No.405 and prohibiting the collection of withholding tax, were granted in error and ought to be reviewed and set aside.

IV. Representation

8. At the hearing of this application, Ms. Christine Mpumwire and Ms. Charlotte Katuutu represented the Applicant while Mr. Joseph Angura appeared for the Respondents.

V. Submissions of the Applicant

9. The Applicant contended that the order was granted in error, with apparent mistakes on the face of the record and in disregard of the substantive issues raised in the main Application (TAT Application No. 154 of 2025). The Applicant argued that the interim order effectively granted the final relief sought in the main Application, thereby altering the status quo and contravening the legal principles governing interim orders.

Whether the TAT orders were made in error and should be reviewed and set aside?

10. The Applicant brought this application under Section 82 of the Civil Procedure Act, Section 33 of the Judicature Act, and Orders 46 and 52 of the Civil Procedure Rules, seeking a review and setting aside of the interim order issued on 2 June 2025.

11. The Applicant stated that section 82 of the Civil Procedure Act, which states that;

> *Any person considering himself or herself aggrieved—*
>
> *(a) by a decree or order from which an appeal is allowed by this Act, but from which no appeal has been preferred; or*
>
> *(b) by a decree or order from which no appeal is allowed by this Act, may apply for a review of the judgment to the court which passed the decree or made the order, and the court may make such order on the decree or order as the court considers fit.*

12. The Applicant further cited Order 46(1) of the Civil Procedure Rules that outlines the grounds for review, as;

> *(a) Any person considering himself or herself aggrieved—*
>
> *(b) by a decree or order from which an appeal is allowed, but from which no appeal has been preferred; or*
>
> *(c) by a decree or order from which no appeal is hereby allowed, and who from the discovery of new and important matter of evidence which, after the exercise of due diligence, was not within his or her knowledge or could*

not be produced by him or her at the time when the decree was passed or the order made, or on account of some mistake or error apparent on the face of the record, or for any other sufficient reason, desires to obtain a review of the decree passed or order made against him or her -

(d) may apply for a review of the judgment to the court that passed the decree or made the order.

13. The Applicant submitted that the interim order granted the very prayers sought in the main application, namely, restraining the Applicant from collecting withholding tax and directing the Respondents to declare her agricultural produce under CPC Code No.405. This, the Applicant argued, altered the status quo and contravened the legal principles governing interim orders, which were meant to preserve the status quo ante rather than dispose of substantive issues.

14. The Applicant relied on the decision in ***MK Financiers Ltd v N. Shah & Co. Ltd & 2 Others, Miscellaneous Application No. 425 of 2017***, where Justice Sekaana held that review is warranted when an error is self-evident and does not require elaborate argument to establish.

15. The Applicant argued that the learned Deputy Registrar's orders were made in error, both in fact and in law, by prematurely disposing of the main application and directing the release of goods that were the subject of the dispute.

16. In support of its position, the Applicant relied on the Supreme Court's decision in Theodore ***Ssekikubo & Others v Attorney General & 4 Others, Constitutional Application No. 4 of 2014***, which emphasized that interim orders must preserve the status quo to allow for the proper adjudication of the main dispute. The Applicant argued that the Tribunal's orders failed to do so and instead granted final relief prematurely.

17. The Applicant contended that in the main Applications, the Respondents prayed for orders that the Tribunal stop the Applicant from collecting withholding tax and direct the Applicant to allow the Respondents to capture and declare their agricultural produce under CPC Code No.405, and that no withholding tax should be collected from the Respondents.

18. The same prayers, the Applicant stated, that were contained in the main applications were granted in interim orders issued on 2 June 2025.

19. The Applicant called the Tribunal's attention to the fact that there was sufficient cause to warrant a review of the orders made granting the Respondents' prayers in the main Application.

20. The Applicant thus argued that, where the interim orders have the effect of disposing of the main Application, as in the instant case, a mistake has been occasioned and that is a ground for review.

21. The Applicant contended that there was a mistake of both law and fact when the learned Registrar issued orders disposing of the main Application and altering the status quo by directing the Applicant to release the Respondents' agricultural produce, which forms the subject matter of the main Application.

Error apparent on the face of the record

22. The Applicant also cited ***Edison Kanyabwera v Pastori Tumwebaze, SCCA No. 6 of 2004***, where it was held that an error apparent on the face of the record must be manifest and obvious, requiring no extraneous evidence to establish.

23. Citing commentary from ***Mulla: The Code of Civil Procedure, 16th Edition, Vol. 1, at page 1193***, the Applicant quoted the above reference in respect of mistake of law as a ground in review applications:

> *"When a court does not apply the provision of an enactment which on the face of it would apply to a case, the same would be a mistake or error apparent on the face of the record."*

24. The Applicant also cited the case of ***Ojijo Pascal v Eseza Catherine Byakika HCMA No. 1028 of 2020***, in which case, Hon. Justice Stephen Mubiru observed that;

> *"An error apparent on the face of the record is one which is based on clear disregard of the provisions of the law. Such an error is a patent error and not a mere wrong decision."*

The purpose and the legal regime of an interim order

25. The Applicant submitted that, according to the Administrative Order by former Principal Judge Yorokamu Bawine:

> *"..where, however, the circumstances of the case dictate issuance of an order for maintenance of the status quo in the interim, that is, for a limited period only pending the disposal of the application for a temporary injunction by the trial Judge, Registrars are enjoined to act judiciously while presiding over such applications so that their decisions are defendable and are in accordance with the law".*

26. The Applicant submitted that a similar principle was re-echoed in the case of ***John Magezi v Andrew Babigumira and Another Misc. Application No.06 of 2021***, where the Supreme Court held that the position of the law on interim orders is that the order should only be granted subject to the well-settled conditions, for a short time until a named day or further order of the court, pending determination of the main application.

27. The Applicant concluded that the Tribunal should have heard the main applications and determined them on their merits rather than disposing of them by interim orders. The Applicant prayed that the orders granted by the Honorable Deputy Registrar be reviewed and set aside on the ground that they dispose of the main application without it being heard.

Sufficient reason

28. The Applicant submitted that it brought this application on account of sufficient reason as a ground of review. In doing so, the Applicant supported its position with the case of ***Neville James Stevens v Sandra Stevens, MA No. 368 of 2016***, where Justice Flavia Anglin held;

> *"It is true, as submitted by Counsel for the Respondents, that courts have held that 'any other sufficient reason' means 'sufficient reason of a kind analogous to those set out in the rule."*

29. However, the Applicant stated that, in his view, the holdings in the above cases were no longer good law, as they limit a court's discretion to determine

what amounts to "any sufficient reason" depending on the circumstances of each case.

30. The Applicant stated that they are fortified in their holding by S. 33 of the Judicature Act and the decision of the Supreme Court in the case of ***Byaruhanga & Co. Advocates vs. UDB SCCA 02/2007***, where the court held:

> *"It should be the discretion of the judge in the circumstances of each case to decide whether, in the circumstances of a particular case and the dictates of justice, a strict application of the law should be avoided."*

31. The Applicant concluded that an application for review of an interim order may be granted on any sufficient ground warranting the court's variation of the orders therein.

Whether the Applicant is entitled to the remedies sought?

32. The Applicant submitted that, in light of the foregoing submissions, there were firm grounds that warranted the setting aside of the Deputy Registrar's orders.

Costs

33. The Applicant cited section 27 of the Civil Procedure Act, which provides that:

> *"Costs are a discretion of the Court or Judge. Subsection (2) of the Act provides that the costs of any action, cause or other matter or issue shall follow the event unless the Court or Judge shall for good reasons otherwise order".*

34. The Applicant submitted that it had demonstrated cause for the review and setting aside of the Deputy Registrar's orders issued and prayed that this Application be allowed with costs to the Applicant.

VI. Submissions of the Respondents

35. The Respondents submitted that they filed applications against the Commissioner of Customs, contesting the imposition and charging of withholding tax on their agricultural imports, and the denial of the

Respondents to use code 405 in the ASYCUDA system, despite having a valid withholding tax exemption certificate.

36. On 2 June 2025, the applications for the interim orders was heard, determined, and issued with orders restraining the Applicant from collecting withholding tax from the Respondents.

Whether the Applicant has locus standi to file this application

37. The Respondents submitted that the Applicant lacked the requisite locus standi to institute the present application. It was argued that locus standi, being the legal capacity to bring an action before the court, must be established through pleadings that disclose a cause of action capable of being pursued.

38. The Respondents contended that for a party to be clothed with locus standi, they must demonstrate a reasonable connection between the alleged injury suffered and the relief sought, thereby establishing an automatic standing by operation of law. The Respondents cited the case ***Yukio Investment Company Limited v. Administrator General & Anor, Civil Suit No. 271 of 2018***, where the court emphasized that locus standi is anchored in the demonstrable right to seek redress.

39. The Respondents therefore submitted that, the Applicant did not fit the description of an aggrieved person under Section 82 of the Civil Procedure Act Cap. 282 and Order 46 Rule 1(1) and therefore lacked locus standi to bring this application.

40. The Respondents also cited the case of ***Mohamed Allibhai V W.E. Bukenya Mukasa & Departed Asians Property Custodian Board, Supreme Court Civil Appeal No. 56 of 1996, where Odoki CJ*** held that a person considers himself aggrieved if he has suffered a legal grievance. The Learned Justice also stated that such an aggrieved person may be a party to a suit, or any third party may apply for review, but such third party must establish that he is an aggrieved person.

41. Therefore, the Respondents submitted that for an application for review to succeed, the party applying must prove that he/she has suffered a legal

grievance and that the decision pronounced against him/her by the court was wrong, depriving him or her of something, or has a wrongful effect on the title to something.

42. The Respondents argued that, in the present case, the Applicant is a third Party who was not a party to the legal proceedings in the present applications from which the impugned orders was issued. Further, the Applicant had not demonstrated how and what legal grievance they had suffered as a result of the impugned orders.

43. The Respondents submitted that, under section 221(1) of the EACCMA, 2009, it was only the Commissioner of Customs who had locus standi to commence customs-related legal proceedings against taxpayers or any other person who had violated the provisions of the EACCMA.

44. The Respondents therefore submitted that the directions of this Honourable Tribunal were directed to the Commissioner of Customs, who was supposed to implement them, and or challenge the same within the legal rights granted to his or her office in accordance with the provisions of the EACCMA. As such, it was inconceivable that the Applicant herein was an aggrieved person and therefore had no locus standi to bring this application for review.

Whether the application is properly before the Tribunal

45. The Respondents submitted that this application is improperly before the Tribunal. It was the Respondents' submission that under section 82 of the Civil Procedure Act Cap. 282, an application for review must be made to the Court that made the decision being reviewed. It is our submission that the Learned Deputy Registrar of this Honourable Tribunal rightfully and lawfully issued the interim orders which is the subject of this review application.

46. The Respondents went on to state that this panel of the Tribunal was not clothed with jurisdiction to review the orders subject to this application, simply because it was not the panel that made or issued it. The Respondents contended that, if the said orders aggrieved the Commissioner of Customs, he or she would have applied for review before the Learned Deputy Registrar.

47. In the alternative, the Respondents stated that he or she would have appealed against the said orders under Section 76 of the Civil Procedure Act and Order 44 Rule 1(1)(r) of the Civil Procedure Rules SI-71-1 to the Panel of this Tribunal, which then would lawfully exercise jurisdiction over the matter. However, in the instant case, not only is the Applicant not an aggrieved person, but they also filed the application in the wrong forum.

48. The Respondents therefore stated that it was settled law today that, where the words of the statute are clear, the Tribunal is enjoined to apply the words literally without resorting to the construction of the statute and adopt a defeatist interpretation. The Applicant in this matter had to choose whether to apply to the Court that made the order or to appeal to the full panel of the Tribunal, in compliance with the law, but failed to do so.

49. The Respondents drew the Tribunal's attention to the case of ***Khainza Milly and 4 others Vs. Mabonga Fredrick Wanyera, Misc. Application No. 437 of 2023***, where Lubega J, held that the High Court cannot invoke inherent powers under s.98 of the Civil Procedure Act, and exercise jurisdiction that it is not vested with, where there is a specific law setting out the procedures to be followed, those procedures must be followed, as anything done outside that, would amount to the Court exercising jurisdiction it's not vested with.

50. The Respondents submitted that the Tribunal had also pronounced itself severally in matters such as ***Magnet Construction Limited V Uganda Revenue Authority, Misc. Application No. 86 of 2023,*** where the Tribunal held that it had no jurisdiction to handle a matter brought before it against the decision of the Registrar, where such an action was not commenced by way of appeal. The Tribunal emphasized that any person aggrieved by the Deputy Registrar's decision must appeal it to the Tribunal's full panel.

51. On this issue, the Respondents prayed that the Applicant, having failed to challenge the decision of the Learned Deputy Registrar through an appeal to this Honourable Tribunal, the Application was incompetent and should be struck out.

Whether the Applicant had proved the grounds for review

52. The Respondents submitted that the Supreme Court settled the law on review in the case of ***Uganda Taxi Operators and Drivers Association (UTODA) v. Uganda Revenue Authority, SCCivil Application No. 52 of 2021***, where it was held that;

> *"The purpose of the review is not to provide a back door method by which unsuccessful litigants can seek to re-arrange their cause…".*

53. Counsel for the Respondents submitted that the right to seek a review is not implied but must be expressly provided for under statute. It was contended that the Court can only exercise its review powers where it is satisfied that it possesses the requisite jurisdiction conferred by law to entertain and determine the application for review of the impugned orders.

54. The Respondents referred to section 82 of the Civil Procedure Act Cap. To the effect that review is invoked only where a party is aggrieved by a decree or order from which an appeal is allowed but from which it has not been preferred or by a decree or order from which no appeal is allowed. As such, the Respondents stated that only an aggrieved party, as already discussed above, can apply for review, provided that she or he proves the grounds set out under the law.

55. In support of its position, the Respondents submitted that the Applicant had not proved any of the 3 three main grounds of this application for review as stipulated in Order 46 Rule 1(1) of the CPR. The main grounds are;

(i) Discovery of new and important matter or evidence which, after the exercise of due diligence was not within his or her knowledge,

(ii) Mistake or error apparent on the face of the record, or;

(iii) Any other sufficient reason which must be analogous to the first two conditions above.

Whether the Applicant has discovered any new and important matter or evidence which, after the exercise of due diligence, was not within his or her knowledge

56. The Respondents submitted that the Applicant had not pleaded and/or proved this ground, as the application and the affidavit in support thereof were silent on it.

Whether there was a mistake or an error apparent on the face of the record

57. The Respondents submitted that an error apparent on the face of the record is one which is based on apparent ignorance or disregard of the provisions of the law. It is an evident error and not a mere wrong decision. As such, the Respondents emphasized that conclusions arrived at in appreciation of the evidence cannot therefore be classified as "error apparent on the face of the record".

58. The Respondents cited ***Uganda Taxi Operators and Drivers Association (UTODA) Vs. Uganda Revenue Authority***(supra), it was held that, as the expression "error apparent on the record" has not been definitively defined by statute, etc., it must be determined by the courts sparingly and with great caution.

59. The Respondents submitted that the Applicant's claim of an error apparent on the face of the record was premised solely on the allegation that the interim order was issued without regard to the Respondents' main applications. It was further contended that the Applicant alleged the orders improperly altered the status quo, contrary to the established legal framework governing interim orders.

60. The Respondents submitted that the Applicant had neither pleaded nor demonstrated any apparent or obvious error on the face of the record that was self-evident. It was contended that the Applicant's grievance stemmed from dissatisfaction with the Learned Deputy Registrar's interpretation and application of the law relating to the grant of interim orders, rather than from any demonstrable error warranting review.

61. The Respondents submitted that the grievance raised by the Applicant involved a substantive issue of legal interpretation and application, which, in their view, required detailed scrutiny of the merits of the application and the evidence presented before the Learned Registrar. Counsel argued that such scrutiny could only be appropriately undertaken by the Tribunal while exercising its appellate jurisdiction. It was further submitted that the Applicant's allegations did not amount to an "error apparent on the face of the record." Therefore, the ground for review had not been satisfied.

62. The Respondents submitted that the Applicant's contention that the Deputy Registrar purported to dispose of the main case was not a proper ground for review. The Respondents further argued that if the Applicant was dissatisfied with the Registrar's decision, the appropriate remedy lay in an appeal.

63. According to the Respondents' submissions, an error apparent on the face of the record must be self-evident, such as a clerical or arithmetic mistake, and not one arising from extensive legal argument or interpretation beyond the scope of the ruling under review.

Whether there is any other sufficient reason that must be analogous to the first two conditions above.

64. The Respondents submitted that the Applicant had neither pleaded nor proved any other sufficient reason, as required under the law. It was argued that the application and supporting affidavit were silent on this ground. In line with the principle that what is not pleaded cannot be proved, the Applicant's failure to raise and establish a sufficient reason renders the application nugatory.

What remedies are available to the parties?

65. The Respondents prayed that, since the Applicant had failed to prove that she was an aggrieved person under the law and had also failed to prove the grounds of this application, the same should be dismissed. The Respondents also prayed that the Tribunal award costs to them in accordance with Section 27 of the Civil Procedure Act.

VII. The determination of the Tribunal

66. **Rule 31(1) of the Tax Appeals Tribunal (Procedure) Rules, S.I. 345-1**, provides as follows:

> *"In any matter relating to the proceedings of the Tribunal for which these Rules do not provide, the rules of practice and procedure of the High Court shall apply. The Tribunal may direct the modification of the use of any rule of practice or procedure of the High Court."*

67. The above rule allows the Tribunal to borrow the High Court's procedural framework to fill any lacuna in its own rules. It follows, therefore, that in considering whether the Tribunal has jurisdiction to review an orders issued by its Deputy Registrar, reference must be made to the Civil Procedure Act and Civil Procedure Rules, as applied with necessary modifications. Order 50 of the Civil Procedure Rules defines the powers of Registrars to include:

(i) **Order 50 Rule 3** provides that *"All formal steps preliminary to the trial and all interlocutory applications may be made and taken before the Registrar."*

(ii) **Order 50 Rule 8** further provides that *"Any person aggrieved by any order of a Registrar may appeal from the order to the High Court."*

68. The above provisions may appear to limit recourse against a Registrar's decision to an appeal to the High Court. However, legal precedents have established the principle that when the Registrar performs certain judicial functions, he or she acts in a delegated capacity of the High Court and not as an independent judicial authority. Consequently, while the Registrar cannot review his or her own orders, the High Court, as the parent court, retains the inherent jurisdiction to review them, since they are deemed to be orders of the High Court itself.

69. In ***Ocen Kassim v. Soroti District Land Board & 2 Others, Misc. Application No. 77 of 2022***, the High Court observed that:

> *"A Registrar, as an officer of the High Court, acts in a delegated capacity as set out in Order 50 and as such cannot review his own orders. However, that does not mean that the High Court cannot review the orders of a Registrar for reasons that the High Court has inherent*

jurisdiction. Secondly, the Registrar's orders are orders of the High Court, and Order 46 empowers the High Court to review its own orders. I therefore find that this court has jurisdiction to entertain an application for review of the orders of the Registrar."

70. Further, in **Attorney** General **and Another v. James Mark Kamoga and Another (Civil Appeal No. 8 of 2004)**, the Supreme Court held:

> *"Unlike a judge of the High Court who exercises the entire jurisdiction vested in that court, a Registrar of the High Court can only exercise such jurisdiction of that court as is delegated by or under legislation. The powers of Registrars are set out in Order 50 of the Civil Procedure Rules and enhanced in Practice Direction No. 1 of 2002. It suffices to say that the former confers on the Registrar powers to enter judgment in uncontested cases and consent judgments, to deal with formal steps preliminary to trial, and to make formal orders in execution of decrees. The latter empowers the Registrar to handle matters governed by specified rules and Orders of the Civil Procedure Rules, except for any rule of Order 46. Clearly, the power to review judgments or orders of the High Court (including those entered by the Registrar) is not among the powers delegated to the Registrar. In the circumstances, the prohibition under Rule 4 was not applicable since the Registrar who passed the decree was not empowered to review it. I therefore find, in respectful disagreement with the Court of Appeal, that by entertaining the application in the instant case, the trial judge did not breach any rule."*

71. The Supreme Court thus affirmed that while a Registrar lacks authority to review his own orders, the High Court possesses jurisdiction to review such orders because the Registrar acts merely as an officer of the High Court exercising delegated judicial authority.

72. Juxtaposing the above principles to the present case, the Deputy Registrar of the Tribunal exercises functions analogous to those of a Registrar of the High Court. He or she acts as an officer of the Tribunal, exercising powers delegated by the Tribunal

73. However, such delegation does not create an independent jurisdiction separate from that of the Tribunal. The Registrar's orders are, in law and in

substance, orders of the Tribunal itself. Therefore, it would be legally inconsistent and procedurally unsound to hold that a Registrar, acting under delegated authority, can review their own orders.

74. Conversely, a fully constituted panel of the Tribunal retains inherent and statutory power to review any orders made by its officers, including the Deputy Registrar. To hold otherwise would produce an absurdity whereby a Registrar's orders could never be revisited except by appeal.

75. Accordingly, this Tribunal finds that the present application is properly before this panel, and the preliminary objection on want of jurisdiction is dismissed.

Whether the interim orders were granted in error and should be reviewed and set aside

76. In determining this issue, the Tribunal is guided by the law on review as set out under **Section 82 of the Civil Procedure Act (CPA)** and **Order 46 Rule 1 of the Civil Procedure Rules (CPR)**, which, by virtue of **Rule 31 of the Tax Appeals Tribunal (Procedure) Rules**, apply to proceedings before this Tribunal.

77. Under these provisions, the Tribunal may review its own order where:

(i) The Applicant is an aggrieved person;

(ii) The application concerns a decree or order from which no appeal has been preferred; and

(iii) The application is based on one or more of the following grounds—

(a) Discovery of new and vital evidence not previously available;

(b) Error apparent on the face of the record; or

(c) Any other sufficient reason.

78. The Tribunal will address these criteria in turn as they relate to the present application.

Whether the Applicant is aggrieved

79. Section 82 of the *Civil Procedure Act* provides that any person considering himself or herself aggrieved by a decree or order may apply for review. The term "aggrieved person," though not defined in the Act, has been interpreted in several cases.

80. In ***Ladak Abdalla v Kassim Nuru, SCCA No. 8 of 1995***, the Supreme Court held that a person is aggrieved if he or she has suffered a legal grievance, meaning a decision has wrongfully deprived that person of something, or wrongfully affected his or her title to something. Similarly, in **In *Re Nakivubo Chemists (1971) HCB 12***, the High Court (per Saied J) stated that a person is aggrieved when a decision "injuriously affects his legal rights or imposes upon him a legal burden or obligation."

81. The impugned interim orders of 2 June 2025 in Miscellaneous Application No. 111 of 2025 expressly restrained the Commissioner of Customs from collecting withholding tax on the Respondents' agricultural imports. It directed him to allow the declaration of those goods under CPC Code 405.

82. These directives have a direct and substantial effect on the Applicant's operations, powers, and statutory obligations. They restrict the Applicant's power to assess and collect revenue and interfere with the execution of its duties under the Uganda Revenue Authority Act and East African Community Customs Management Act (EACCMA).

83. By restraining the Commissioner Customs from carrying out those functions, the orders effectively curtailed the Authority's mandate and imposed a legal burden upon it.

84. In ***Attorney General & Another v James Mark Kamoga & Another, SCCA No. 8 of 2004***, the Supreme Court held that where an officer acts in a delegated capacity, any proceedings or orders directed at that officer are in law proceedings against the principal entity. Similarly, in ***Uganda Revenue Authority v Rabbo Enterprises (U) Ltd, TAT Application No. 15 of 2019***, the Tribunal recognized that URA may properly bring proceedings in its own

name where actions of its commissioners or officers are impugned, since such actions are legally attributable to the Authority.

85. Applying these principles, the Tribunal is satisfied that Applicant is the entity legally bound and affected by the orders. It is the Applicant that bears the duty to implement or comply with the orders, and it is their statutory mandate that has been restrained.

86. Thus, URA falls squarely within the meaning of an "aggrieved person" under Section 82 of the Civil Procedure Act.

Whether there was an error apparent on the face of the record

87. The law on review under **Section 82 of the Civil Procedure Act** and **Order 46 Rule 1 of the Civil Procedure Rules** allows a court or tribunal to review its orders on account of "mistake or error apparent on the face of the record."

88. In ***Edison Kanyabwera v Pastori Tumwebaze, SCCA No. 6 of 2004***, Oder JSC explained that an error apparent on the face of the record must be *"manifest and clear, such that no court would permit it to remain on the record."* It may be one of law or fact, but must be evident without delving into extraneous materials.

89. Similarly, in ***National Bank of Kenya Ltd v Njau (1995–1998) 2 EA 249***, the Court of Appeal held that:

> *"An error or omission must be self-evident and should not require an elaborate argument to establish it. It will not be sufficient ground for review that another judge could have taken a different view of the matter."*

90. These authorities emphasize that a review is not an appeal in disguise; it is a corrective jurisdiction to address visible and undeniable mistakes that, if unremedied, would perpetuate injustice.

91. On examination of the record, the Respondents sought interim orders to restrain the Applicant (URA) from collecting withholding tax and to compel it to allow declaration of its agricultural imports under CPC Code 405.

92. The main applications also sought the same reliefs as substantive orders, namely, that the Tribunal declare the Respondents' imports exempt and

direct URA to permit declarations under CPC Code 405 without withholding tax deductions.

93. By granting these same prayers at the interim stage, the Deputy Registrar went beyond the limited scope of interlocutory relief. The orders did not merely preserve the *status quo ante* (the situation existing before the dispute arose). Instead, they altered the status quo by conclusively determining the Respondents' right to exemption before the merits of the main application could be heard.

94. This is contrary to the well-established principle in ***Theodore Ssekikubo & 2 Others v Attorney General & 4 Others***, Constitutional Application No. 4 of 2014, where the Supreme Court held that interim orders are intended solely to maintain the status quo pending determination of the main suit and must not pre-empt the outcome.

95. The orders directing the Applicant to allow the Respondents to declare its goods under CPC Code 405 and restraining the collection of withholding tax granted the Respondents all the substantive reliefs sought in the pending main Application. Consequently, there remained nothing for the Tribunal to determine in the substantive cause.

96. Such a course of action is an error apparent on the face of the record, being a manifest contravention of the legal regime governing interim orders. The Deputy Registrar, though acting within delegated jurisdiction, exceeded the permissible scope of that jurisdiction by issuing an order that forestalled the main proceedings.

97. Accordingly, the Tribunal holds that the interim orders issued on 2 June 2025 was contained an error apparent on the face of the record and is consequently amenable to review and setting aside.

Whether there exists any other sufficient reason

98. Even if the Tribunal were not to find that the impugned interim orders contained an error apparent on the face of the record, the Applicant contends that there exists "any other sufficient reason" within the meaning

of Order 46 Rule 1 of the Civil Procedure Rules to warrant review and setting aside of the said orders.

99. The High Court in ***UCB v. Mukoome Agencies*** **[1982] HCB 22** held that Section 82 CPA and Order 46 CPR are distinct and may be invoked separately, and that "any other sufficient reason" should be construed *ejusdem generis* with the other grounds. The rationale is to prevent miscarriage of justice arising from procedural irregularities that are not strictly errors on record but have the same effect.

100. In this case, the Deputy Registrar's interim orders had the practical effect of disposing of the entire controversy before the Tribunal had the opportunity to examine the merits. Such a scenario would amount to a miscarriage of justice if left uncorrected. It therefore constitutes a "sufficient reason" for review within the meaning of Section 82 of the CPA.

101. In view of the foregoing, the Tribunal has allowed the application and has reviewed the interim orders made by the Deputy Registrar on 2 June 2025. The Tribunal makes the following orders:

(i) The interim orders are set aside;
(ii) Costs shall abide in the main suits.
(iii) It is so ordered.

Dated at Kampala this **24th** day of **November** 2025.

MS. CRYSTAL KABAJWARA
CHAIRPERSON

MS. GRACE SAFI
MEMBER

MR. WILLY NANGOSYAH
MEMBER