



THE REPUBLIC OF UGANDA

IN THE TAX APPEALS TRIBUNAL AT KAMPALA

APPLICATION NO. 318 OF 2025

UTHMAN KIMERA WALUGEMBE.....APPLICANT

VERSUS

UGANDA REVENUE AUTHORITY RESPONDENT.....RESPONDENT

**BEFORE: HON. STELLA NYAPENDI CHOMBO, HON. REBECCA NASSIMBWA NSUMBA,
HON. GERALD AGABA KAKIMA**

RULING

I. Introduction

1. The Applicant seeks an informer's reward for information on tax evasion by Carl Electronics Uganda Limited, alleging that the Respondent acted on the information and recovered Shs. 3,000,000,000.

II. Background Facts

2. The Applicant was an informer who, in 2022, reported alleged tax evasion by Carl Electronics Uganda Limited to the Respondent. Upon receiving the information, the Respondent conducted a joint operation with UNBS at the company's premises and allegedly confirmed tax non-compliance and dealings in substandard goods.
3. On 28 November 2022, the Respondent issued the Applicant with a Tax Evaders Information Form. The Applicant contended that the Respondent subsequently audited the company and recovered taxes amounting to Shs. 3,000,000,000, but failed to pay him the informer's reward despite repeated reminders.

4. According to the Respondent, following the Applicant's report, its Tax Investigations Department visited the company's premises and sealed four entrances, intending to return for a search and seizure operation. Upon its return, it found that UNBS had also sealed all four entrances following a separate report made by the Applicant to the Minister of Trade, Hon. Harriet Ntabazi.
5. The planned search and seizure was consequently delayed as it required a joint operation between the Respondent and UNBS. UNBS subsequently removed three of its four seals.
6. On 28 November 2022, the Respondent conducted the search and seizure operation and obtained forensic evidence. However, UNBS left the fourth premises sealed and did not search it. When the Respondent later returned, both seals had been broken, and the premises were found empty.
7. According to the Respondent, the Applicant had not initiated an informer case in its system as required, the investigations had not been concluded, and no tax had been identified or recovered as a result of his information. The Respondent therefore maintained that the Applicant had prematurely filed the Application before the Tribunal.

III. Issues

8. The following are the issues for determination;
 - i. Whether the Applicant is entitled to an informer reward?
 - ii. What remedies are available to the parties?

IV. Representation and Evidence

9. The Applicant was represented by LOI Advocates while the Respondent was represented by the Legal and Board Affairs Department of the Respondent.

The Applicant's Evidence

10. In an affidavit in support sworn and deponed by Kimera Uthman Walugembe, the Applicant, on 30 July 2026, he stated that at some point in November 2022, he reported to the Respondent's URA Tax Investigations officer about a tax evasion scheme involving import duty, VAT, PAYE, Excise duty, and income tax by Carl Electronics Uganda Limited, TIN number 1017504611 and Company registration No. 80020002833292. He was invited to a meeting with one of the Respondent's officers, Mr. John Muhindo, where he informed him about the tax evasion.
11. He provided the location of the company, and the Respondent, with the Applicant, raided the premises of Carl Electronics Uganda Limited and indeed confirmed that the company was dealing in substandard goods and was not paying taxes. The Respondent concluded its search and acquired forensic evidence, which it carried back to its offices.
12. Upon this confirmation, on 28 November 2022, he was issued with a Tax Evaders Information Form by the Respondent, confirming that the information he had provided was useful. As a result of the information he provided, the Respondent collected over three billion shillings in taxes from Carl Electronics.
13. In April 2023, he was called upon to submit his account details and was informed that his commission was already being processed; however, no payment was ever made, despite his repeated reminders.
14. Having waited in vain for a year, he wrote to the Respondent on 31 May 2023 demanding payment of his commission; however, the letter was ignored, and to date no payment had been received. The Respondent was aware that he had reported tax evasion at Carl Electronics Uganda and that, based on the information provided, it had raided the company for tax recovery. Aggrieved by the Respondent's continued and deliberate refusal for more than four years, he lodged this application.

The Respondent's evidence

15. In the affidavit in reply sworn and deponed by Mr Oseku Samuel, an Officer in the Legal Services and Board Affairs Department of the Respondent, on 17 September 2026, he stated that the Applicant was an informer who, sometime in 2022, reported the case of Carl Electronic Co Ltd to the Respondent concerning tax evasion. A team from the Respondent's Tax Investigations Department visited Carl Electronic Company Limited's premises and sealed off four entrances, with a plan to return later for a search and seizure operation.
16. However, when the Respondent's investigation team visited the premises for the search and seizure operation, they established that another seal had been placed on all four entrances by the Uganda National Bureau of Standards (UNBS). The Respondent later established that UNBS had sealed the premises following the Applicant's report filed with the Minister of Trade, Hon. Harriet Ntabazi.
17. The planned search and seizure operation was delayed because it required a joint exercise between the Respondent and UNBS, as neither could break the other's seal. UNBS later removed three of its four seals.
18. On 28 November 2022, the Respondent concluded its search and seizure operation and acquired forensic evidence, but one of the four premises was not searched because it still bore a Uganda National Bureau of Standards (UNBS) seal, although the Applicant insisted that those premises held the material evidence.
19. When the Respondent later returned, it was established that both the Uganda National Bureau of Standards (UNBS) seal and the Respondent's seal on the fourth premises had been broken and the premises were empty. The information provided by the Applicant did not meet the three requirements established by Section 8 of the Finance Act 2014, namely:

(i) the person must have provided information;

(ii) that information must have led to recovery of a tax or duty; and *Section 94(2)*

(iii) the payment is 10% of the principal tax recovered. All three elements must be satisfied.

20. The Applicant had never initiated any informer case in the Respondent's system, as required to qualify as an informer. The Applicant was never requested to provide bank details to receive the informer reward, since no taxes had been recovered; any such request would formally have been made by letter or email, but this never occurred.

21. The investigations had never been concluded, and as such no tax had been identified or recovered; therefore, the Application had been prematurely filed before the Tribunal. It was submitted that, in the interest of justice, the Application and the orders prayed for therein should be dismissed.

V. The Applicant's Submissions

Whether the Applicant is entitled to an informer reward?

22. The Applicant submitted that he was entitled to an informer's reward for information provided to the Respondent regarding tax evasion by Carl Electronics Uganda Limited. He stated that in 2022, he provided information on the company's location, the tax heads evaded, the period of evasion, the estimated tax loss, and supporting documents, as reflected in the TIF issued to him. Acting on this information, the Respondent conducted a search, confirmed the tax evasion, and issued the Applicant a Tax Evaders Information Form dated 28 November 2022. Despite acknowledging and utilising the Applicant's information, the Respondent refused to pay the informer's reward due to him under the law.

23. The Applicant submitted that Section 94(2) of the Tax Procedure Act provides:

"The Commissioner General shall pay to a person who provides information leading to recovery of unassessed tax or duty, five percent of the tax recovered or duty recovered or one hundred million shillings whichever is less."

24. The Applicant submitted that the provision entitled him to a commission or percentage of the taxes collected as a result of information provided to the Uganda Revenue Authority. He submitted that he was entitled to either five per cent (5%) of the tax recovered or one hundred million shillings, whichever was less.

Issuance of a Tax Evader Information Form

25. The Applicant submitted that the issuance to him of a Tax Evader Information Form by the Respondent was clear-cut evidence that there was information from which the Respondent had benefited. The Respondent had obtained an advantage from the Applicant, rightfully entitling him to an informer reward under the law. He cited the **case of Edward Turyarugayo v Uganda Revenue Authority, Civil Appeal No. 98 of 2013**, in which the court held as follows:

"A Tax Evaders Information Form issued by URA is the official document issued by it in acknowledgement of the information supplied. Any information given without first filing the TIF is deemed whistle-blower's information with which URA is under no duty to pay a 10% reward for the tax recovered."

26. The Applicant submitted that the Respondent had in place an Informer Management and Rewards Policy that guided it in the management of informers, information received from them and rewards due in line with the provisions of the law. That policy established specific criteria which informers had to meet before a TIF was issued and before any reward became payable. These criteria were provided under paragraph 6.4 of the policy.
27. The Applicant submitted that what could be deduced from the Respondent's policy was that, because the Applicant had been issued a Tax Evaders Information Form, the information he provided was relevant to the collection of taxes from Carl Electronics Uganda Limited. The Respondent's Informer Management and Rewards Policy only allowed the Respondent to issue TIFs where an informer had provided relevant and useful information.

28. The Applicant submitted that the Respondent was estopped from denying him the informer's reward, having received and acted upon his information on the understanding that he would be paid as provided by law. The Applicant provided information to the Respondent regarding tax evasion, which the Respondent duly utilised to recover taxes from Carl Electronics Uganda, but for no justifiable reason neglected or refused to pay the Applicant the commission to which he was entitled under the law. The Applicant prayed that the Tribunal allow the application and order the Respondent to pay him the informer reward, with the costs of this application.

VI. Respondent's Submissions

Whether the Applicant is entitled to an informer reward?

29. The Respondent submitted that the investigations were delayed because of the Applicant's report filed with the Minister of Trade, Hon. Harriet Ntabazi, pursuant to which the Uganda National Bureau of Standards (UNBS) placed its own seals on the premises, causing great delay to the Respondent's planned search and seizure operations, because it required a joint operation between the Respondent and UNBS, as neither team could break the other's seal. The investigations had never been concluded, and as such no tax had been identified or recovered from Carl Electronic Company; the Application had therefore been prematurely filed before the Tribunal, and the Applicant was not entitled to any informer reward as claimed.

A. The burden of proof lies squarely on the Applicant

30. The Respondent submitted that Section 101(1) of the Evidence Act Cap 6 provides that:

"Whoever desires any court to give judgment as to any legal rights or liability dependent on the evidence of facts which he or she asserts must prove that those facts exist."

31. Section 102 of the same Act further provides that:

"The burden of proof in a suit or proceedings lies on that person who would fail if no evidence at all were given on either side."

32. The standard is proof on the balance of probabilities. The Honourable Court of Appeal in ***Nsubuga v Kavuma (1978) HCB 307*** confirmed that the burden in civil cases lies on the plaintiff to prove his case on the balance of probabilities. It was therefore incumbent upon the Applicant to prove, on a balance of probabilities, that:

(i) He provided specific and actionable information to the Respondent regarding tax evasion by Carl Electronic Company;

(ii) That specific information was received following due process; and

(iii) That information led to a direct recovery of tax from Carl Electronic Company.

33. It was the Respondent's submission that the Applicant had failed to discharge this burden.

B. The legal framework governing informer rewards

34. The Respondent submitted that the Applicant's right to a reward, if any, arose sometime in 2022, and that Section 8 of the Finance Act 2014 applied and provided as follows:

"The Commissioner General shall pay to a person who provides information leading to the recovery of a tax or duty, the equivalent of ten per cent (10%) of the principal tax or duty recovered."

35. The Respondent further submitted that Section 94(1) of the Tax Procedures Code Act provided that the Commissioner General shall pay five per cent (5%) of the tax or duty recovered, or one hundred million shillings, whichever is less, to a person who provided information leading to the recovery of unassessed tax or duty.

The Respondent's Informer Management and Rewards Policy:

36. The Respondent had in place an Informer Management and Rewards Policy, which was developed to streamline and guide officers in the management of informers, information received from them, and rewards due in line with the provisions of the law. Critically, the policy established specific criteria that information had to meet before a TIF was issued and before any reward became payable.
37. The Respondent submitted that Section 6.4 of the Policy, on the Processing of Information, provided that information submitted by an informer would be evaluated against the following criteria:
 - i. The information should be relevant and reliable to be used during tax audits or investigations or operations;
 - ii. The information should not be available in the Uganda Revenue Authority domain;
 - iii. The information should not be available in the public domain. Where information is in the public domain, the information should be detailed and specific on violations or leads not known to the Uganda Revenue Authority about the taxpayer;
 - iv. The information should not be generic; rather it should indicate specific non-compliance issues for a particular person; and
 - v. Any other reason which the Commissioner General may deem fit.
38. The Respondent submitted that the Policy further provided that, where information submitted met the above criteria, a Tax Evaders Information Form (TIF) would be generated, capturing detailed information including the date of receipt of the information, a reference number, and specific information concerning the persons reported to have failed to comply with tax laws in a manner that might lead to recovery of taxes.
39. The Policy required that the information submitted include, but not be limited to, the following: the specific alleged tax violation; a description of the facts underlying the alleged violation, addressing the who, what, where,

when, and how of the tax evasion or violation; and supporting documentation to substantiate the allegation, such as financial data and transaction records. The Applicant presented none of this requisite information during the hearing or in his submissions.

40. The Respondent submitted that Section 7 of the Policy provides that:

"The informer's reward shall relate to recovery of tax that directly relates to information provided under TIF excluding penalties and interest as provided by law".

41. The reward relates only to tax directly recoverable from information provided under the TIF, and where there was no causal nexus between the specific information provided and the tax recovered, no reward was payable.

The Applicant failed to provide specific and actionable Tax Evasion Information regarding the eight companies

42. The Applicant's case rested on the contention that he had provided information and that, acting on that information, the Respondent raided three of the four premises of Carl Electronic Company, searched and seized computers and laptops, and as a result of the raid recovered taxes of about UGX 3,000,000,000. This contention was fundamentally misconceived and found no support in law or in the evidence on record. The evidence on record clearly established the following:

The investigations pursuant to the Applicant's information were delayed by the Applicant's own actions.

43. The Respondent submitted that the Applicant had candidly admitted that a joint operation was conducted with UNBS, which confirmed the Applicant's earlier report filed with the Minister of Trade, Hon. Harriet Ntabaazi, concerning the same company, leading to UNBS placing its own seals on the four premises.

The Applicant had no evidence of the quantum of tax allegedly collected.

44. The Respondent submitted that this point was critical: the Applicant had not produced credible, specific, and verifiable evidence that Shs. 3,000,000,000, or any other specific amount, had been collected from Carl Electronic Company as a direct result of his information.

The Applicant provided only the location of the company's three premises.

45. The Respondent submitted that the Applicant had only provided the location of the four premises belonging to Carl Electronic Company and an allegation that the company was involved in tax evasion (reference was made to paragraph 4 of the Applicant's affidavit in support of the Application). This was precisely the type of generic, non-specific information that the Respondent's Informer Management and Rewards Policy disqualified from forming the basis of a reward.
46. Section 6.4(iv) of the Policy clearly required that information "indicate specific non-compliance issues for a particular person." Providing the name and location of the company premises, without specifying how, when, or how much tax was being evaded, did not satisfy this requirement.

The Applicable case law supports the Respondent's position

47. The courts and this Tribunal have repeatedly emphasised that not every piece of information qualifies an informer for a reward, and that there must be a direct causal nexus between the specific information provided and the tax recovered. The Respondent cited the case of **KB Serial No. 0561 v Uganda Revenue Authority, HCCS No. 294 of 2015**, where Hon. Justice Ssekaana Musa endorsed the holding in **Matagala Vincent v Uganda Revenue Authority, HCCS No. 274 of 2008**, where Lady Justice Hellen Obura held that:

"It is not enough to merely show that an informer gave information and produced receipts to show that the information given led to recovery of taxes.

There should be direct evidence to show that the information given led to recovery of the taxes."

48. The Respondent submitted that the investigations were still ongoing, and that the information so far recovered from three of the four of the Applicant's premises did not indicate any tax evasion. No tax had been recovered from the company pursuant to the specific information provided by the Applicant, and the Applicant had not provided any proof that any taxes were or had been collected as a result of the information he gave to URA.

The issuance of TIF Form to the Applicant

49. The Respondent submitted that the TIF was confirmation that a person had reported a case of alleged tax evasion; it did not, by itself, create an entitlement to an informer reward, although recovered taxes pursuant to the information provided by the informer did. In a recent Tax Appeals Tribunal decision, ***Juma Isabirye v URA, TAT Application No. 81 of 2023***, it was held that:

"The Respondent's issuance of a TIF doesn't guarantee that they will pay an informer reward and informer reward is paid upon verification of the information provided by the informer and it should have led to recovery of taxes"

50. The Court of Appeal in ***Edward Turyarugayo v URA, Civil Appeal No. 98 of 2013***, was clear that the TIF prescribed the kind of specific information which had to be supplied, including the name of the alleged tax evader, the type of tax evaded, the period of evasion, the place of evasion, the specific alleged tax violation, and the estimated amount of evasion. The Applicant's information did not meet this standard. The Respondent prayed that the Tribunal dismiss the application with costs to the Respondent.

VII. The Determination

51. Having read the submissions of both parties, this is the ruling of the Tribunal.
52. The Applicant claimed for an informer's reward arising from information he provided to the Respondent regarding alleged tax evasion by Carl

Electronics Uganda Limited. The Applicant claimed that his information led to recovery of Shs. 3,000,000,000. However, the Respondent (URA) argued that the investigations were incomplete, and no tax recovery had been proved to have been collected as a result of the Applicant's information.

53. The Tribunal resolved as follows;

Whether the Applicant is entitled to an informer reward?

54. The Tribunal has carefully considered the affidavit evidence and documentary record placed before it. The Applicant's case rests substantially on his own affidavit in support sworn on 30 July 2026, in which he deposed to reporting the matter to the Respondent's Tax Investigations officer in November 2022, to being invited to a meeting with Mr. John Muhindo, to the raid and seizure of forensic evidence, to the issuance of the Tax Evaders Information Form of 28 November 2022, to being asked in April 2023 to submit account details for payment of his commission, and to his demand letter of 31 May 2023.
55. The Respondent's case rests on the affidavit in reply of Mr. Oseku Samuel sworn on 17 September 2026, which confirms the report, the sealing of the premises, the joint operation with UNBS, and the issuance of the TIF, but denies that any informer case was ever initiated in the Respondent's system, that any request for bank details was ever formally made, or that any tax has to date been identified or recovered. Save for the report, the raid, and the issuance of the TIF, the two affidavits directly conflict on the decisive question: whether the information led to recovery of tax, and the burden of proof must resolve that conflict.
56. The legal basis for informer rewards is clear. **Section 94 of the Tax Procedure Act** provides that:

"The Commissioner General shall pay to a person who-

(a) provides information leading to recovery of unassessed tax or duty, five percent of the tax recovered or duty recovered or one hundred million shillings whichever is less."

57. The Tribunal notes that the equivalent provision under the **Finance Act 2014**, Section 8, established three conditions for entitlement. It provided as follows:

"Payment to informers.

The Commissioner General shall pay to a person who provides information leading to the recovery of a tax or duty, the equivalent of ten per cent (10%) of the principal tax or duty recovered."

58. Before applying the above conditions, the Tribunal considers it necessary to resolve an inconsistency in the statutory citations placed before it. The Respondent's submissions, reproduced at paragraph 42 above, cite "Section 8 of the Finance Act 2014" as prescribing a reward of ten per cent (10%) of the principal tax recovered. The Tribunal has been unable to identify a provision in the Finance Act, 2014, that relates principally to customs tariff treatment and other unrelated amendments, rather than informer rewards.
59. The correct governing provision is section 94 of the Tax Procedures Code Act, 2014 (Cap. 343), which, before its amendment by the Tax Procedures Code (Amendment) Act, 2022, provided for a reward of ten percent (10%) of the tax or duty recovered, and which, as amended with effect from 1 July 2022 and applicable at all times material to this Application, now provides for a reward of five percent (5%) of the tax or duty recovered, or one hundred million shillings, whichever is less, as correctly set out at paragraph 41 above.
60. As the Applicant's report was made in November 2022, after the 2022 amendment took effect, any entitlement arising falls to be assessed under the amended section 94(2), and not under the earlier ten per cent (10%) formulation. This clarification, while not decisive of the outcome given the

finding below, is necessary to remove any ambiguity as to the applicable law.

61. The above elements must all be satisfied. It is not sufficient merely to provide information; there must be a direct causal link between the information supplied and the actual recovery of tax. The information must lead to the recovery.
62. In the case of ***Juma Isabirye v Uganda Revenue Authority, TAT Application No. 81 of 2023***, the Tribunal cited "***Uganda Revenue Authority v Rwakashaija and 2 Others, Civil Appeal No. 07 of 2007 (SCU)***, where the Court held that the audit of and recovery from the tax evaders should be prompted by information supplied by the informant. Therefore, it is not enough to merely show that an informer gave information and produced receipts to show that the information given led to recovery of taxes; there should be direct evidence to show that the information given led to recovery of taxes".
63. The burden of proof rests on the Applicant to establish his claim on a balance of probabilities. Sections 101(1) and 102 of the Evidence Act Cap 6 provide that the party asserting a fact must prove it.
64. The Tribunal notes, however, that the burden of proof does not operate in a vacuum. The Respondent has, in its own affidavit in reply and submissions, admitted that the Applicant made a report, that a Tax Investigations team raided the company's premises, that forensic evidence was obtained, and that a Tax Evaders Information Form was issued to the Applicant on 28 November 2022. These admissions satisfy the first requirement under section 94(2), namely, the provision of information, and go some way toward the second, namely, that the information was received and acted upon following due process. What remains genuinely in dispute, and on which the burden accordingly rests squarely on the Applicant, is the third and decisive element: that the information led directly to the recovery of tax or duty, and the quantum, if any, of such recovery.

65. The Tribunal further observes that both parties invoked the decision in ***Edward Turyarugayo v Uganda Revenue Authority, Civil Appeal No. 98 of 2013*** for opposing propositions: the Applicant relying on it for the proposition that issuance of a TIF is “clear-cut evidence” of entitlement to a reward, and the Respondent relying on the same authority for the proposition that a TIF merely prescribes the kind of information required and does not itself found entitlement.
66. Having considered the passage cited by each party, the Tribunal finds that the Respondent's reading is the correct one. The holding in Turyarugayo distinguishes a TIF from unsolicited “whistle-blower's information” and confirms that URA is under no duty to pay a reward on information given without a TIF; it does not hold that issuance of a TIF, without more, entitles an informer to payment. The Applicant's reliance on Turyarugayo for the broader proposition is accordingly rejected.
67. The issuance of the TIF is not conclusive of entitlement; it acknowledges that the Applicant provided information and that it met the threshold for recording under the Respondent's policy. However, as held in ***Juma Isabirye (supra)***, the TIF does not guarantee payment. It marks receipt and evaluation of information. The entitlement arises only upon verified recovery of tax directly attributable to that information.
68. The Tribunal notes that no conclusive proof of tax recovery was adduced. The Applicant relied on the URA Tax Evaders Information Form, a letter from his advocates requesting payment of the informer's reward, the Informer Management and Reward Policy, and the Respondent's Statement of Reasons. Although the Applicant asserted that Shs. 3,000,000,000 had been recovered, the Applicant adduced no documentary evidence or official communication from the Respondent to substantiate the alleged recovery.
69. The Tribunal has specifically examined each item of documentary evidence pleaded. The Tax Evaders Information Form dated 28 November 2022,

referred to at paragraph (iii) of the Applicant's affidavit in support, records only that information was received and evaluated; it does not itself record any figure of tax assessed or recovered. The demand letter of 31 May 2023, referred to at paragraph (v) of the same affidavit, is a unilateral assertion by the Applicant's advocates and contains no admission by the Respondent of any sum recovered.

70. The Informer Management and Rewards Policy relied upon by both parties, in particular sections 6.4 and 7, itself makes payment conditional on tax "directly" attributable to the informer's information, a condition the Applicant has not discharged. No assessment notice, audit report, payment schedule, or other primary URA record evidencing the alleged recovery of Shs. 3,000,000,000 was placed before the Tribunal by either party. In the absence of such primary evidence, the Applicant's assertion of recovery, however sincerely held, remains uncorroborated.

71. In the case of **David Olaka v Uganda Revenue Authority, HCCS No. 92 of 2014**: Justice Ssekaana Musa cited the case of **KB Serial No. 056 vs. The Commissioner General, Uganda Revenue Authority, HCCS No. 294 of 2015**, where the court held;

"...the plaintiff failed to prove to the court that the defendant indeed used their information to collect the tax from the said tax evading companies. The plaintiff instead relied on the tax evaders' information form. It is the observation of this court that TIF was a mere acknowledgement of receipt of the plaintiff's complaint. The plaintiff is only entitled to the claimed whistleblower's payment where they could adequately prove that their provided information indeed led to recovery of tax dues from the alleged offender..."

72. The evidence shows that the search operation was compromised. The Applicant's parallel report to the Ministry of Trade led to concurrent action by UNBS, causing delays and the eventual loss of access to the fourth premises, which the Applicant identified as holding the most critical evidence. The Respondent maintained that investigations are ongoing and no tax has yet been recovered from Carl Electronics Uganda Limited as a

direct result of the Applicant's information. The Applicant has not shown that any tax recovered came from the information he provided, rather than from independent audit, routine collection, or other sources.

73. The requirement that information must lead to recovery is essential. The phrase "leading to recovery" in Section 94(2) of the Tax Procedure Act connotes a direct and substantial contribution to the actual recovery. The Applicant has not demonstrated this causal connection.
74. On the question of remedies, the Tribunal notes the Respondent's own averment that investigations into Carl Electronics Uganda Limited remain ongoing. It would be unjust to finally foreclose the Applicant's claim, should those investigations later result in a verified recovery of tax directly attributable to his information.
75. The dismissal of this Application is therefore without prejudice to the Applicant's right to lodge a fresh claim for an informer's reward, within any applicable limitation period, should such verified recovery subsequently occur.
76. As to costs, they follow the event in accordance with the Tribunal's ordinary practice, since the Applicant has shown no special circumstances to warrant a departure from that rule.
77. The Tribunal finds that the Applicant provided information which triggered investigations. However, he failed to prove that any tax had been recovered as a direct result of that information. The application is hereby dismissed.

VIII. Orders

78. In the circumstances, the Tribunal issues the following orders:
 - a) The Application is hereby dismissed.
 - b) The dismissal is without prejudice to the Applicant's right to lodge a fresh application for an informer's reward, within any applicable limitation period, should investigations into Carl Electronics Uganda

- Limited later result in a verified recovery of tax directly attributable to his information.
- c) Each party shall bear its own costs of this application.

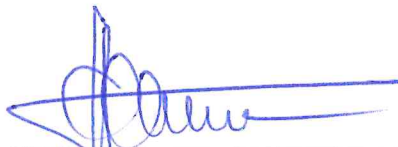
Dated at Kampala this **23rd** day of **September** 2026.



HON. STELLA NYAPENDI CHOMBO
CHAIRPERSON



HON. REBECCA NASSIMBWA NSUMBA
MEMBER



HON. GERALD AGABA KAKIMA
MEMBER

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