TAX APPEALS TRIBUNAL
Justice in Taxation

NOTICE OF RECALL

PRACTICE GUIDANCE NO. 001 OF 2026

MANAGEMENT OF APPLICATIONS FOR EXTENSION OF TIME BEFORE THE TAX APPEALS TRIBUNAL

Issued Pursuant to: Section 16(2) of the Tax Appeals Tribunal Act, Cap. 342 and Regulation 11 of the Tax Appeals Tribunal (Procedure) Regulations.

Date of Issue: 14th September 2026

TAKE NOTICE that Practice Guidance No. 001 of 2026, titled "Management of Applications for Extension of Time before the Tax Appeals Tribunal," issued on the 30th day of August 2026 is hereby RECALLED with immediate effect.

The said Practice Guidance is withdrawn pending further administrative review to ensure that its contents are fully consistent with the Tax Appeals Tribunal Act, Cap. 342,

Consequently, all Members of the Tribunal, legal practitioners, taxpayers, tax agents, accountants and officers of the Uganda Revenue Authority are hereby notified that Practice Guidance No. 001 of 2026 shall, until further notice, be of no legal or practical effect. Applications for extension of time before the Tribunal shall continue to be governed by the existing provisions of the Tax Appeals Tribunal Act, Cap. 342 without recourse to the recalled Guidance.

A revised Practice Guidance, incorporating any necessary amendments, shall be issued in due course and duly communicated to all stakeholders.

Issued at Kampala this ...... day of September, 2026.

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