

**SPEECH BY THE HON. AG. CHIEF JUSTICE AT THE SWEARING IN
OF THE MEMBERS OF THE TAX APPEALS TRIBUNAL ON 29TH
JANUARY, 2015**

- (Hon. Minister of Finance, Planning and Economic Development)
- Chairman and members of the Tax Appeals Tribunal
- Your Worship the Chief Registrar
- Distinguished guests
- Ladies and gentlemen

It gives me much pleasure to preside over the swearing in of the members of the Tax Appeals Tribunal. I want to congratulate all of you upon your appointments and for the confidence the Hon. Minister has placed in you.

The Tribunal was established in 1997 as a specialized court to handle disputes arising from the taxation decisions of the URA. I am glad to note that according to the Tax Appeals Tribunal Act, the Tribunal is independent and impartial. This is an essential element that should be maintained if justice is to be done in matters that come before the Tribunal.

I am aware that tax matters are very sensitive to both the taxpayers and the collectors. Members handling the disputes should, therefore, avoid any possibility of either party before them trying to tamper with the Tribunal's and their individual independence and impartiality.

It is gratifying to note that despite the complexity of tax matters, the Tribunal has, in the past, expeditiously handled and disposed of most of the matters brought before it in a professional manner. I am reliably informed that the Tribunal has set itself a benchmark of disposing of each tax dispute before it in under three (3) months. This is commendable and goes a long way in avoiding a buildup of pending cases and case backlog. You should continue with this diligence and dedicated service to our country.

I am further informed that there has been no tribunal for the past four (4) months. You should work hard to clear the outstanding cases that may have built up as a result of this now that the Tribunal is in place.

I would like to advise the Tribunal that for it to be better known and appreciated by the taxpayers countrywide, it should endeavour to establish its presence in more than the four (4) regional areas where

they currently operate (Mbale, Gulu, Mbarara and Arua). Taxpayers are all over the country and should be enabled to easily access the services of the Tribunal. All this should be accompanied by extensive public information programs about the Tribunal's programs and procedures.

The Tribunal should also invest some of its resources in building its internal capacity through appropriate training of its Members and the support staff including the area of customer care.

Finally, may I commend the Tribunal, the taxpayers, the URA, the lawyers, the accountants and all the other stakeholders who have, in one way or another, assisted the Tribunal in its endeavours to fulfill its mandate.

Thank you for your kind attention all of you and May God bless you.

Hon. Steven B.K. Kavuma

AG. CHIEF JUSTICE.