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# THE REPUBLIC OF UGANDA

## IN THE CONSTITUTIONAL COURT OF UGANDA AT KAMPALA

[Coram: Egonda-Ntende, Musoke, Madrama, Mugenyi & Gashirabake, JJCC]

### CONSTITUTIONAL PETITION NO 20 OF 2016

#### BETWEEN

10 CENTRE FOR PUBLIC INTEREST LAW.....PETITIONER

#### AND

ATTORNEY GENERAL ..... RESPONDENT

### JUDGMENT OF CHRISTOPHER GASHIRABAKE, JCC

#### 15 Introduction

This petition was brought under article 137(1) and (3) of the Constitution of the Republic of Uganda 1995, and Rule 3 of the Constitutional Court (Petitions and References) Rules, S. I No.59 of 2005. The petitioner seeks declarations that:

- 20
1. The acts of the Members of Parliament of Uganda introducing an amendment to section 21(1)(q) of the Income Tax Act 2015 which seeks to exempt MPs allowances from Income Tax Act 2015, and to alter the decision of the High Court given against the respondent in *High Court Civil Suit No. 745 of 2013: Francis Byamugisha vs. Attorney General, Parliamentary Commission and Uganda Revenue Authority*, is in contravention of Article 92 and 79(1) of the

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Constitution of the Republic of Uganda.

    2. The act of the MPs introducing, through the Income Tax (Amendment) Bill 2016, an amendment to section 21 (1)(q) of the Income Tax Act contravenes Articles 93 (a)(i) and (b), and 79 (1) of the Constitution.
    3. The act of the Respondent issuing contradictory legal opinions to the

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Parliamentary Commission on the same subject matter of taxability of allowances paid/ payable to MPs is in contravention of Articles 119(3), (4)(a) of the constitution.

5 It is the contention of the petitioner that the manner in which Parliament passed an amendment to section 21(1) by inserting a new paragraph (Qa) exempting allowances of MPs from PAYE contravenes Articles 79, 92, 93(a)(i) and (b). The petitioner further contends that the act of the Respondent issuing contradictory legal opinions to the Parliamentary Commission on the same subject matter of taxability of allowances paid/payable to MPs contravenes Articles 119(3), (4)(a) of the constitution.

The petition is supported by an affidavit deposed by Ms. Namugosa Annet.

15 The respondent opposes this petition and, in its response, stated that the petition was improper before this court because it does not raise issues that warrant constitutional interpretation. It is averred further that the petition is speculative and premature in as far as the alleged contraventions are concerned. The court ruling in the matter of *Francis Byamugisha vs. Attorney General and Uganda Revenue Authority HCCS No745 of 2013*, which resolved all emoluments paid to the Members of Parliament is pending determination by the Court of Appeal.

20 The answer to the petition was supported by an affidavit deposed by Mr. Gerald Batanda, State Attorney in the Attorney General's chambers.

### **Representation**

The petitioner was represented by Mr. Jude Byamukama & Dr. Busingye Kabumba. The respondent was represented by Mr. Richard Adrole, Principal State Attorney.

25 Both filed written submissions.

### **Analysis**

The principles guiding this court were summarized by Mwendha JSC, in **David Tusingwire vs. Attorney General, [2017] UGSC 11**, as follows:



5 (i) The constitution is the Supreme law of the land and forms the standard upon which all other laws are judged. Any law that is inconsistent with or in contravention of the Constitution is null and void to the extent of its inconsistency (see Article 2(2) of the Constitution. Also, see **Presidential Election Petition No. of the 2006 (SC) Rtd Dr. Col. Kiiza Besigye v. Y.K. Museveni.**)

10 (ii). In determining the constitutionality of a legislation, its purpose and effect must be taken into consideration. Both purpose and effect are relevant in determining the constitutionality of either effect animated by the object of the legislation intends to achieve. see **Attorney General v. Salvatori Abuki, Constitutional Appeal No. 1 of 1988(SC)**

15 (iii). The entire Constitution has to be read together as an integral whole with no particular provision destroying the other but each sustaining the other. This is the rule of harmony, the rule of completeness and exhaustiveness (see **P.K Ssemwogerere and Another v. Attorney General, Constitution Appeal No. 1 of 2002 (SC)** and **The Attorney General of Tanzania vs. Rev. Christopher Mtikila (2010) EA13.**)

20 (iv). A Constitutional provision containing a fundamental human right is a permanent provision intended to cater for all times to come and therefore should be given dynamic, progressive liberal and flexible interpretation keeping in view the ideals of the people, their social economic and political cultural value so as to extend the benefit of the same to the maximum possible. see **Okello Okello John Livingstone and 6 others vs. The Attorney General and another Constitutional Petition No. 1 of 2005, South Dakota v. South Carolina 192, USA 268. 1940.**

25 (v). Where words or phrases are clear and unambiguous, they must be given their primary, plain ordinary or natural meaning. The language used must be construed in its natural and ordinary sense.

30 (vi). Where the language of the constitution or a statute sought to be interpreted is imprecise or ambiguous a liberal, general or purposeful interpretation should be given to it. (see. **Attorney General vs Major General David Tinyefuza ,Constitutional Appeal No. 1 of 1997 (SC).**)

5 (vii). The history of the country and the legislative history of the constitution is also relevant and useful guide to constitutional interpretation see (**Okello John Livingstone and 6 others v. Attorney General and another** (supra)).

(viii) the National objectives and Directive principles of state policy are also a guide in the interpretation of the Constitution. Article 8A of the Constitution is  
10 instructive for applicability of the objectives.'

Secondly the burden of proof rests with the petitioner to raise a prima facie case that a fundamental right or freedom has been contravened. Once this is established the burden shifts to the state or respondent to rebut or justify the limitation. See Charles Onyango Obbo and Anor v Attorney General, [ 2004] UGSC 81.

15 I will be guided by the above principles in determining this petition.

Counsel in their written submissions formulated varied issues. I will harmonize by formulating the issues below as the issues to be considered by this court. Firstly, *whether or not there are questions for Constitutional interpretation by this court.* Secondly, *whether the act of the MPs introducing, through the Income Tax (Amendment) Bill 2016, an amendment to section 21 (1)(q) of the Income Tax Act, Cap 340 contravenes Article 92, 93 (a)(i) and (b), and 79 (1) of the Constitution.* And thirdly *whether the act of the Respondent issuing contradictory legal opinions to the Parliamentary Commission on the same subject matter of taxability of allowances paid/ payable to MPs is in contravention of Article 119(3), (4)(a) of the*  
20 *constitution.* Lastly, what remedies are available?  
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### **Issue 1: Whether there are any questions for constitutional interpretation?**

It was the contention of counsel for the respondent that the petition does not disclose any question for interpretation of any provisions of the Constitution. Counsel relied on the case of **Mbabali Jude vs. Edward Kiwanuka Sekandi, Constitutional**  
30 **Petition No 28 of 2012.**



5 Counsel for the petitioner submitted that the parameters of the jurisdiction of this court were set out in **Baku Raphael Obudra & Another vs. Attorney General, Constitutional Appeal No.1 of 2003**, which relied on **Ismail Serugo vs. Kampala City Council & Attorney General, Constitutional Appeal No.2 of 1998**.

10 Counsel therefore invoked the jurisdiction of this court under Article 137 (3)(a) &(b) of the Constitution, to interpret the provisions of the constitution against the impugned acts of Parliament of the Republic of Uganda and the Attorney general.

Article 137(3)(a) and (b), provides that,

(3) A person who alleges that—

15 (a) an Act of Parliament or any other law or anything in or done under the authority of any law; or

(b) any act or omission by any person or authority, is inconsistent with or in contravention of a provision of this Constitution, may petition the constitutional court for a declaration to that effect, and for redress where appropriate.

20 The basis of jurisdiction for this court over any issue raised before it is interpretation. The need for interpretation of any provision of the constitution must be necessary in resolving the said issues. C.J Wambuzi, in **Ismail Serugo vs. Kampala City Council & Anor, Constitutional Appeal No. 2 of 1998**, held that;

25 “ for the constitutional court to have jurisdiction the petition must show , on the face of it, that interpretation of a provision of the constitution is required. It is not enough to allege merely that a constitutional provision has been violated”

Following the above, the question that arises is whether the substantive issues prima facie call for resolution of a controversy about the interpretation or meaning of the

- 5 provision of the constitution alleged to have been contravened namely articles 79(1), 92,93 (a)(i) and (b), of the Constitution of Uganda.

I have evaluated the petition and submissions of counsel for the petitioner and I am satisfied that prima facie there's need for interpretation of the impugned sections by this court. This issue is therefore answered in the affirmative.

- 10 **Issue No.2: Whether the act of the MPs introducing, through the Income Tax (Amendment) Bill 2016, an amendment to section 21 (1)(q) of the Income Tax Act contravenes Article 92, 93 (a)(i) and (b), and 79 (1) of the Constitution.**

It was submitted for the petitioner that the powers of parliament to make laws under Article 79(1) of the Constitution are subject to other provisions of the constitution.

- 15 It was contended that the impugned actions of amending Section 21(1) of the income Tax Act by paragraph (qa) to exempt allowances of a member of parliament from income tax fall short of this constitutional mandate in respect to aspects of development and good governance under Article 79.

- It was further submitted that the constitution in express terms under Article 92, prohibits Parliament from passing any law that has the effect of altering the decision or judgment of any court as between the parties to the decision. Counsel cited **Edward Fredrick Ssempebwa vs. Attorney General, High Court Constitutional Case No. 1 of 1986**, where court declared legal Notice No 6 of 1986, null and void for acting retrospectively.

- 25 Additionally, counsel submitted that parliament is bound by Article 92 considering the fact that the constitution is the Supreme law of Uganda under Article 2. The effect of acting contrary to Articles 2 and 92 would be unconstitutional, null and void to the extent that they were inconsistent with the constitution.



- 5 Directly affecting this instant petition, the High Court in *Francis Byamugisha vs. Attorney General, Parliamentary Commission and Uganda Revenue Authority Civil Suit No. 745 OF 2013*, made the following Order (b) among others: -

“Orders:

a. ....

- 10 b. Judgment on admission is entered against both the second and the third defendants in respect to their failure to make the necessary deductions and remittances, respectively in regard to the tax known as pay as you earn with consequential orders that the second defendant is directed to collect with effect from the date of this judgment such taxes due and owing to the Government  
15 of Uganda remit to the third defendant accordingly.”

It was submitted for the petitioner that contrary to the order made by the High Court in Civil Suit 745 of 2013 in the judgment dated 29<sup>th</sup> January 2016, Parliament proceeded to pass an amendment under the Income Tax (Amendment) Bill 2016 on 14<sup>th</sup> April 2016, amending section 21(1) of the income Tax Act by inserting  
20 paragraph (qa) to exempt allowances of a Member of Parliament from income tax. The said amendment had the effect of altering the High Court decision and order in the judgment dated 29<sup>th</sup> January 2016 of Civil Suit No 745 of 2013 rendering the said conduct and process unconstitutional.

The impugned amendment passed by parliament contrary to the order of court, under  
25 section 2 of the income Tax (Amendment) Act 2016 on exempt income provides that: -

“2. Amendment of the Income Tax Act.

The Income Tax Act, in this Act referred to as the principal Act is amended in Section 21(1) by inserting immediately after paragraph (q) the following-

- 30 (qa) the employment income of a person employed as a Member of Parliament, exempt salary.”

5 It was submitted that the actions by Parliament were calculated to circumvent the constitution and legal provision and procedure. The Parliamentary Commission filed and was granted a stay of execution vide *Parliamentary Commission, Francis Byamugisha & URA Miscellaneous Application No. 219 of 2016 (A rising from Civil Suit No 745 of 2013)*.

10 Notwithstanding being granted a stay of execution as at 20<sup>th</sup> May 2016, the Parliament went ahead and passed the impugned amendment of section 21 (1) (qa) in the Income Tax (Amendment) Bill 2016, disregarding the caution of the President in the letter dated 2<sup>nd</sup> May 2016. The bill was gazzeted on 30<sup>th</sup> December 2016 as the Income Tax (Amendment) Act 2016. No of 2016 with the impugned amendment  
15 of section 21(1) (qa) enacted under section 2 of the amendment Act.

Counsel submitted that the confirming, varying or reversing the decision of the High court in civil suit No 745 of 2013 is a preserve of the Court of Appeal, in its Jurisdiction under Article 134(2) of the Constitution, and section 10 of the judicature Act. The impugned actions of Parliament by effect and implication amounted to  
20 violation of the principle of separation of powers applicable under Article 8A of the Constitution, and an infringement of the independence of the judiciary under Articles 126(1) and 128(1) of the Constitution.

This rendered the process and procedure of the impugned amendment unconstitutional. Counsel referred to the Supreme Court decision in **Theodore Ssekikubo & 4 others vs. Attorney General & Others, Constitutional Appeal**  
25 **No 1 of 2015**.

The petitioner invited the court to find that the action of parliament in amending section 21(1) of the income Tax Act by inserting paragraph (qa) to exempt allowances of Member of Parliament from income tax contrived Articles 92 and 79



5 (1) of the Constitution, and by effect also contravened Articles 2, 8 A, 126(1) and 128(1) of the Constitution.

Counsel for the respondent did not make any submissions in regard to this issue. However, under paragraph 8 of the affidavit in reply, the respondent averred that it had not by any actions or omission violated or infringed any provisions of the  
10 constitution as alleged by the petitioner.

Whether the act of a Member of Parliament introducing, through the Income Tax(Amendment) Bill, 2016, an amendment to Section 21(1)(q) of the Income Tax Act, Cap. 340 contravenes Articles 92,93(a)(i) and (b) and 79(1) of the 1995  
15 Constitution, I noted that the issue raises two questions; one relating to the constitutionality of the amendment in relation to Article 92, and the second in relation to Article 93 (a)(i) and (b).

Article 92 provides as follows:

**“92. Restriction on retrospective legislation**

Parliament shall not pass any law to alter the decision or judgment of any  
20 court as between the parties to the decision of judgment.”

The sidenote to Article 92 reads “*restriction on retrospective legislation*”. According to **The Black’s Law Dictionary (8<sup>th</sup> ed.)** retrospective or retroactive “*means extending in scope or effect to matters that have occurred in the past.*” In relation to retrospective / retroactive legislation, it was held in, **Yew Bon Tew v**  
25 **Kenderaan Bas Mara [1982] 3 All ER 833 at 836, [1983] 1 AC 553 at 558:**

“A statute is retrospective if it takes away or impairs a vested acquired under existing laws, or creates a new obligation, or imposes a new duty, or attaches a new disability, in regard to events already past.”

5 I also noted that the test of Article 92 prohibits the making by Parliament of any to alter the decision or judgment of any court as between the parties to a judgment. It appears that the actual text of Article 92 prohibits legislation even if it is prospective legislation as long as it has the effect of altering a decision of judgment of Court.

10 In order to determine whether the introduction of the impugned provision of the Income Tax Act, Cap 303(as amended) contravenes Article 92, we have to consider two aspects;

1. Whether the provision has retrospective effect and;
2. Whether the provision alters the judgment of the High Court Commercial Division (*Adonyo, J*) in *Civil Suit No. 745 of 2013 ; Byamugisha vs. Attorney General and 2 others*.

15 I will begin with the second aspect of whether the provision alters the judgment of *Adonyo, J* in *Civil Suit No. 745 of 2013; Byamugisha vs. Attorney General and 2 others*. The suit was brought for a declaration that the emoluments of MPs under the framework of the Income Tax Act, Cap 303(before the 2016 Amendment) was liable to employment tax. The suit also sought to compel the relevant authorities to remit and collect such employment tax that was due for the period between 2004 to 2015. The High Court rightly granted the declaration since under the relevant law as it then stood, MPs' allowances were liable to tax and also directed for the collection of the outstanding taxes.

25 However, it will be noted that the High Court judgment was merely interpreting the law as it then stood. It is also worth reiterating that Parliament has the mandate under Article 79(1) to make laws on any matter, including introducing changes to the existing law. The High Court Judgment in the relevant case was not an articulation of permanent tax policy of the country but merely issued declarations as to what the law made by Parliament at the relevant time was. In my view, the rights accrued

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5 from the High Court judgment was the right of Government to collect outstanding  
MPs' employment tax for the period from 2004 to 2015. The High Court Judgment  
did not create any obligation on Parliament not to change the tax regime. Only the  
constitutional Court may create such an obligation if it deems in the course of  
determining a petition, that the 1995 Constitution bars Parliament from legislating  
10 in a certain way. It therefore follows that Parliament did not alter any rights accrued  
from the relevant High Court decision.

As to whether the impugned legislation was retrospective, it is clear that it was not.  
The legislation came into effect on 1<sup>st</sup> July 2016. It did not state that it would apply  
to extinguish the tax liability incurred by MPs before it was made.

15 The next aspect of issue (ii) concerns the constitutionality of the impugned provision  
in relation to Article 93(a)(i) and(b) of the 1995 Constitution. The relevant provision  
states:

**“93. Restriction on financial matters.**

Parliament shall not, unless the bill or the motion is introduced on behalf of the government.

- 20 a. Proceed upon a bill, including an amendment bill, that makes provision for any of  
the following-
- i. The imposition of taxation or the alteration of taxation otherwise than by  
reduction; (emphasis mine)
  - b. Proceed upon a motion, including an amendment to a motion, the effect of which  
25 would be to make provision for any of the purposes specified in paragraph (a) of  
this article.”

The effect of Article 93(a)(i) is that only through a bill tabled on behalf of  
Government may Parliament provide the imposition of a new tax or the increment  
of an existing tax. Article 93(a)(i) is inapplicable where Parliament is proceeding  
30 with reduction of an existing tax, as was the present case where Parliament was  
effectively reducing employment tax on MPs allowances by removing it entirely.

5 Moreover, it seems that the 2016 amendment bill was introduced by the Minister for Finance Hon. Matia Kasaija. The addition to reduce the tax on MPs allowances was made while the MPs were discussing the bill.

For the reasons given above, I would answer issue (ii) in the negative.

10 Before I conclude this issue, I find that the respondent was evasive towards the issues before this court. No submissions were made in response to the issues raised by the petitioner. I therefore did not find it necessary to consider the said submissions.

### **Issue: No.3**

15 **Whether the Respondent's issuing of contradictory legal opinions to the Parliamentary Commission contravenes Articles 119(3) &(4)(a) of the constitution of the Republic of Uganda.**

### **Submissions by counsel for the Petitioner.**

20 It was submitted for the Petitioner that offering two contradicting opinions on matters of public importance was contrary to the constitutional mandate of the principal legal adviser of government under Article 119(3) and (4)(a) of the constitution.

25 The petitioner submits that in cases such as this one where the Attorney General's advice is requested, more so by an organ of the state, there is a legitimate expectation that the said organ intends (on that occasion) to rely upon the advice. The Attorney General is mandated under such circumstances to exercise all reasonable diligence in rendering his or her opinion.

Additionally, counsel for the petitioner submitted that the opinion of the Attorney General though not binding on the speaker of parliament, it must be accorded the



highest respect as held by the Supreme Court in **Theodore Ssekikubo and 4 others vs. Attorney General**, (*supra*).

In the instant petition, the clerk of parliament made numerous requests to the Attorney general's chamber for advice on the matter. The High court judgment in Civil suit no. 745 of 2013, captures the history of the advice rendered since 2005.

The comprehensive history of the said advice is further captured in the fourth opinion of the Attorney General, in a letter dated 15<sup>th</sup> January 2008.

It was submitted for the petitioner that the Attorney General's chambers had previously rendered opinions on related matters on 29<sup>th</sup> March 2005 on "Taxation of Allowances for Members of Parliament" and on 18<sup>th</sup> October 2005 on "taxation of 20 million shillings Transport facilitation of members of parliament." The Attorney general specifically rendered a third opinion on 16<sup>th</sup> May 2007 vide "Legal Opinion on Payment of P.A.Y.E on Parliamentary Allowances" concluding that the said allowances are liable for P.A.Y.E. On 15<sup>th</sup> January 2008 the Attorney General rendered a fourth opinion vide "Legal Opinion on payment of P.A.Y.E on Parliamentary Allowances" which drew a different conclusion that the allowances to the staff of the Parliamentary commission are exempt from PAYE

Furthermore, it was submitted for the petitioner that the High Court in its decision dated 29<sup>th</sup> January 2016 over eight years' latter reached a similar position on the taxation of allowances of MPs as advised by Attorney General in the third opinion of 16<sup>th</sup> May 2007, which the Attorney General sought to depart from in the fourth opinion of 15<sup>th</sup> January 2008.

The petitioner submits that the Attorney General's chambers actions of issuing contradicting legal opinions on a matter of public importance, is inconsistent with Article 119(3) and (4) (a) of the constitution.

5 Article 119(3) provides that;

“The Attorney General shall be the principal Legal adviser of the government”

This article has been well interpreted in Ssekikubo & 4 others vs. Attorney general where court define what it means to be an adviser of the state as an Attorney General.”

10 Article 119(4)(a) provides that;

“The functions of the Attorney general shall include the following-

(a) to give legal advice and legal services to the Government on any subject.”

The Attorney General, as a legal adviser holds office in public trust, for the government. This calls for diligence and reasonableness in conducting their  
15 business. Furthermore, the Attorney General has the obligation of carrying out, in the public interest, its assigned responsibility in a manner consistent with the Constitution, and the applicable laws.

It was the submission for the petitioner that the Attorney General contravened the constitution when he gave two contradicting opinions. Merriam-Webster dictionary  
20 defines contradiction as:

“a situation in which inherent factors, actions, or propositions are inconsistent or contrary to one another”

According to the background of this petition, the Attorney General gave four legal opinions concerning this matter before court. That is 29<sup>th</sup> March 2005, 18<sup>th</sup> October  
25 2005, 16<sup>th</sup> May 2007, and 15<sup>th</sup> January 2008.

In his opinion on 15<sup>th</sup> January 2008, the Attorney General captures all the earlier opinions and states that;

“1. I thank you for your letter reference AG 28/63/01 dated 17 May 2007.



5 2. Your said letter states correctly that on 29 March 2005 I issued a legal opinion on "Taxation of Allowances for Members of Parliament." You further correctly state that on 18<sup>th</sup> October 2005 I issued another legal opinion on the "Taxation of 20 million Shillings Transport Facilitation of Members of Parliament". Finally, on 16 May 2007, I issued a third legal opinion, re "Legal  
10 Opinion on Payment of P. A.Y.E, on Parliamentary Allowance."

The said two legal opinions issued in 2005 reach similar conclusions. The third opinion dated 17 May 2007 reaches a diametrically opposed conclusion. You challenge me to state a reconciled and harmonized position on the matter.

15 My two legal opinions issued in 2005 are correct and I stand by them. I note that my opinion of 17 May 2007 does not make any reference to the two earlier opinions. The last opinion was therefore reached per incuriam and must accordingly be adjusted. Some of the record Keeping methods need to be updated to ensure consistency of interpretation or only explainable departures from sound opinions already issued.....

20 The legal opinion of 16<sup>th</sup> May 2007, is therefore, adjusted accordingly."

At the reading of the above letter, I do not perceive any contradiction in this letter. The Attorney General reconciles all the four opinions and states his position. In his last paragraph he clearly states that, "*the legal opinion of 16<sup>th</sup> May 2007, is therefore, adjusted accordingly.*" The Attorney General explained why there was divergence  
25 in the third opinion that he sought to change in this fourth opinion. Which I believe he has the discretion to do as the custodian of the law on behalf of government.

From the submissions of counsel for the petitioner, they seem to attack the correctness of the position of the Attorney General concerning the taxation of Members of Parliament. In the submission, counsel for the petitioner seems to  
30 suggest that the Attorney general ought to have stuck to the third opinion as the correct position of the law. It would be very absurd if the law limited the Attorney General from giving an opinion if he thought the first one was not satisfactorily

- 5 addressing the actual issues questioned. I believe the correctness of the advice accorded by the Attorney General is not a subject of constitutional interpretation but rather it is an issue of Judicial review. I therefore find that the Attorney General did not in any way contravene Article 119(3) and 4(a) of the constitution.

#### **Issue No 4: Remedies**

- 10 Considering the foregoing, I would declare that actions of Parliament amending section 21(1) of the Income Tax Act by inserting (qa) and the proceedings thereof were constitutional.

- With regard to the issue of costs I note that the petitioner is not individually the victim of the application of the impugned provisions. It is a good Samaritan ensuring  
15 that the law in force is in conformity with the constitution. I take it that it acted in public interest. I would in the circumstances of this case order each party to bear its costs in this cause.

Dated, signed and delivered at Kampala this ..... day of ..... 2023

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**Christopher Gashirabake**

**Justice of Appeal/ Justice of Constitutional Court.**



**THE REPUBLIC OF UGANDA**

**IN THE CONSTITUTIONAL COURT OF UGANDA AT KAMPALA**

*[Coram: Egonda-Ntende, Musoke, Madrama, Mugenyi & Gashirabake, JJCC]*

Constitutional Petition No. 20 of 2016

**BETWEEN**

Centre for Public Interest Law=====Petitioner

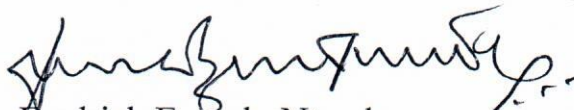
**AND**

Attorney General=====Respondent

**JUDGMENT OF FREDRICK EGONDA-NTENDE, JCC**

- [1] I have had the opportunity of reading in draft the judgment of my brother, Gashirabake, JCC. I agree with it.
- [2] As Musoke, Madrama and Mugenyi, JJCC, agree, this petition is dismissed with each party bearing its own costs.

Signed, dated and delivered at Kampala this 22 day of May 2023

  
Fredrick Egonda-Ntende  
**Justice of Constitutional Court**

**THE REPUBLIC OF UGANDA  
IN THE CONSTITUTIONAL COURT OF UGANDA AT KAMPALA  
CONSTITUTIONAL PETITION NO. 020 OF 2016**

**CENTRE FOR PUBLIC INTEREST LAW:.....PETITIONER**

**VERSUS**

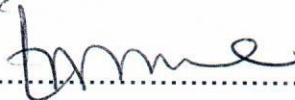
**ATTORNEY GENERAL:.....RESPONDENT**

**CORAM: HON. MR. JUSTICE FREDRICK EGONDA-NTENDE, JCC  
HON. LADY JUSTICE ELIZABETH MUSOKE, JCC  
HON. MR. JUSTICE CHRISTOPHER MADRAMA, JCC  
HON. LADY JUSTICE MONICA K. MUGENYI, JCC  
HON. MR. JUSTICE CHRISTOPHER GASHIRABAKE, JCC**

**JUDGMENT OF ELIZABETH MUSOKE, JCC**

I have had the advantage of reading in draft the judgment of my learned brother Gashirabake, JCC. I agree with the reasoning and the orders therein and have nothing more useful to add.

Dated at Kampala this ..... day of ..... 2023.



**Elizabeth Musoke**

Justice of the Constitutional Court



**THE REPUBLIC OF UGANDA,  
IN THE CONSTITUTIONAL COURT OF UGANDA AT KAMPALA  
(CORAM; EGONDA NTENDE, MUSOKE, MADRAMA, MUGENYI,  
GASHIRABAKE, JJCC/JJCA)**

**CONSTITUTIONAL PETITION NO. 020 OF 2016**

**CENTRE FOR PUBLIC INTEREST LAW} ..... PETITIONER**

**VERSUS**

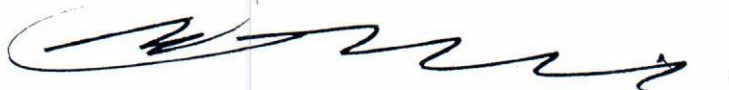
**ATTORNEY GENERAL} ..... RESPONDENT**

**JUDGMENT OF JUSTICE CHRISTOPHER MADRAMA IZAMA, JCC**

I have read in draft the Judgment of my learned brother Hon. Mr. Justice Christopher Gashirabake, JCC.

I concur with the Judgment and the orders proposed and I have nothing useful to add.

Dated at Kampala the 2 day of May 2023



**Christopher Madrama Izama**

**Justice Constitutional Court**



THE REPUBLIC OF UGANDA

**THE CONSTITUTIONAL COURT OF UGANDA  
AT KAMPALA**

*(Coram: Egonda-Ntende, Musoke, Madrama, Mugenyi & Gashirabake, JJCC)*

**CONSTITUTIONAL PETITION NO. 20 OF 2016**

**BETWEEN**

**CENTRE FOR PUBLIC INTEREST  
LAW LIMITED ..... PETITIONER**

**AND**

**THE ATTORNEY GENERAL ..... RESPONDENT**



**JUDGMENT OF MONICA K. MUGENYI, JCC**

1. I have had the benefit of reading in draft the judgment of my brother, Justice Christopher Gashirabake, JCC in respect of this Petition.
2. I agree with the conclusions and the orders issued.

Dated and delivered at Kampala this 22 day of May, 2023.



**Monica K. Mugenyi**  
**Justice of the Constitutional Court**