

**THE REPUBLIC OF UGANDA**

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

**CONSTITUTIONAL PETITION NO. 002 OF 2020**

**ATUBUA LETIA SHAMIL=====PETITONER**

**VS**

**ATTORNEY GENERAL=====RESPONDENT**

**CORAM: HON. MR. JUSTICE GEOFFREY KIRYABWIRE, J.A. /JCC.**

**HON. LADY JUSTICE IRENE MULYAGONJA, J.A. / JCC.**

**HON. MR. JUSTICE CHRISTOPHER GASHIRABAKE, J.A. / JCC.**

**HON. LADY JUSTICE EVA LUSWATA, J.A./ JCC.**

**HON. MR. JUSTICE OSCAR KIHKA, JA/JCC**

**JUDGMENT OF HON. MR. JUSTICE GEOFFREY KIRYABWIRE, JA/JCC**

**Introduction**

This Petition is brought under Article 137(3) of the Constitution of the Republic of Uganda 1995 (herein after referred to as the Constitution) and the Constitutional Court (Petitions and References) Rules 2005.

## **The background to the Petition**

The Petitioner is an accountant who obtained his qualifications from Singapore. He disputes the requirement of the Institute of Public Accountants of Uganda to first pass qualifying examinations conducted by the Institute's examinations board and then complete practical training before the accountants in Uganda can become members of the Institute.

In particular, the Petition challenges the Constitutionality of section 5 subsection 3 (b) of the Accountants Act 2013 alleging that it denies membership to Accountants who have studied in foreign countries or have foreign accountancy qualifications.

It is also contended by the Petitioner that Section 5 subsection 3 (b) of the Accountants Act 2013 denies direct membership into the Institute of Certified Public Accountants which is contrary to Article 21 of the Constitution of Uganda which provides that all persons are equal before the law.

The Petitioner drafted the Petition in an unconventional manner and sought Declarations and Orders which can be summarised as follows: -

- a) A declaration that section 5 subsection 3 (b) of the Accountants Act 2013 is unconstitutional as it does not state the specific society to be the Institute of Chartered Secretaries and Administrators and not any other Accounting Society.
- b) Costs if the Court granted them formally but it is the position of the Petitioner that Government of Uganda would not pay them.