

ACTS SUPPLEMENT
to The Uganda Gazette No.54, Volume CXIV, dated 1st July, 2021
Printed by UPPC, Entebbe, by Order of the Government.

Act 10	<i>Tax Appeals Tribunal (Amendment) Act</i>	2021
---------------	--	-------------

THE TAX APPEALS TRIBUNAL (AMENDMENT) ACT, 2021

THE TAX APPEALS TRIBUNAL (AMENDMENT) ACT, 2021

An Act to amend the Tax Appeals Tribunal Act, Cap. 345 to provide for the right of appeal from the decisions of the High Court to the Court of Appeal and the Supreme Court.

DATE OF ASSENT: 31st May, 2021

Date of Commencement: 1st July, 2021

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2021.

2. Amendment of Cap 345

The Tax Appeals Tribunal Act, Cap. 345, in this Act referred to as the principal Act is amended by inserting immediately after section 27 the following—

“27A. Appeals to Court of Appeal from decisions of High Court

(1) A party to proceedings before the High Court may, within thirty days after being notified of the decision or within such further time as the Court of Appeal may allow, lodge a notice of appeal with the registrar of the Court of Appeal, and the party so appealing shall serve a copy of the notice of appeal on the party to the proceedings before the High Court.

(2) An appeal to the Court of Appeal may be on questions of law only, and the notice of appeal shall state the question or questions of law that will be raised on the appeal.

(3) The Court of Appeal shall inquire and determine the appeal expeditiously and shall declare its findings not later than sixty days from the date of filing the appeal.

27B. Appeals to Supreme Court from decisions of Court of Appeal

(1) A party to proceedings before the Court of Appeal may, with leave of court, lodge a notice of appeal with the registrar of the Supreme Court, and the party so appealing shall serve a copy of the notice of appeal on the party to the proceedings before the Court of Appeal.

(2) An appeal to the Supreme Court may be lodged with a certificate of the Court of Appeal that the matter raises questions of law of great public importance or if the Supreme Court in its overall duty to see that justice is done, considers that the appeal should be heard.

(3) The Supreme Court shall inquire and determine the appeal expeditiously and shall declare its findings not later than thirty days from the date of filing the appeal.”

3. Amendment of principal Act

The principal Act is amended by substituting for section 28 the following—

“28. Operation and implementation of decision subject to review or appeal

(1) Where an application for review or appeal of a taxation decision has been lodged with a reviewing body, the reviewing body may make an order staying or otherwise affecting the operation or implementation of the decision under review or appeal, or a part of the decision, as the reviewing body considers appropriate for the purposes of securing the effectiveness of the proceeding and determination of the application for review or appeal.

(2) Where the decision maker is required to refund an amount of tax to a person as a result of a decision of a reviewing body, the tax shall be repaid with interest at the rate specified in the relevant law on the amount of the refund for the period commencing from the date the person paid the tax refunded and ending on the last day of the month in which the refund is made.

(3) In this section, “reviewing body” means a tribunal, the High Court, Court of Appeal or Supreme Court, as the case may be.”