

land on 03/04/2018 by Hon. David Bahati

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**BILLS  
SUPPLEMENT No. 2**

**29th March, 2018.**

**BILLS SUPPLEMENT**

*to the Uganda Gazette No. 16, Volume CXI, dated 29th March, 2018*

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**Bill No. 3**     *Tax Appeals Tribunals (Amendment) Bill*     **2018**

THE TAX APPEALS TRIBUNALS (AMENDMENT) BILL, 2018

**MEMORANDUM**

The object of this Bill is to amend the Tax Appeals Tribunals Act, Cap. 345, to provide for mediation as a mechanism for resolution of tax disputes; to provide for the powers of the registrar to handle interlocutory applications; to empower the tribunals to award damages and interest; and for related matters.

MATIA KASAIJA, (MP)

*Minister of Finance, Planning and Economic Development.*

THE TAX APPEALS TRIBUNALS (AMENDMENT) BILL, 2018

ARRANGEMENT OF CLAUSES

*Clause*

1. Commencement
2. Amendment of Cap. 345.
3. Amendment of section 21 of principal Act.
4. Amendment of section 30 of principal Act.

A Bill for an Act

ENTITLED

**THE TAX APPEALS TRIBUNALS (AMENDMENT) ACT,  
2018**

**An Act to amend the Tax Appeals Tribunals Act, Cap. 345, to provide for mediation as a mechanism for resolution of tax disputes; to provide for the powers of the registrar to handle interlocutory applications; to empower the tribunals to award damages and interest; and for related matters.**

BE IT ENACTED by Parliament as follows:

**1. Commencement.**

This Act shall come into force on 1st July, 2018.

**2. Amendment of Cap. 345.**

The Tax Appeals Tribunal Act, in this Act referred to as the principal Act, is amended by inserting immediately after section 17 the following—

**“17A. Mediation**

(1) A tribunal may, prior to hearing any application filed with the tribunal, refer the matter for mediation to a Registrar or to a mediator in accordance with Judicature (Mediation) Rules, 2013.

(2) The Judicature (Mediation) Rules, 2013 shall apply, with necessary modifications, to mediation under this Act.”

**3. Amendment of section 21 of principal Act.**

Section 21 of the principal Act is amended by inserting immediately after subsection (5), the following—

“(6) A tribunal may make an order as to damages, interest or any other remedy against any party, and the order shall be enforceable in the same manner as an order of the High Court.”.

**4. Amendment of section 30 of principal Act.**

Section 30 of the principal Act is amended by inserting immediately after subsection (4), the following—

“(5). Notwithstanding subsection (3), a registrar shall have power to—

- (a) hear and determine interlocutory applications arising from an application filed with a tribunal;
- (b) tax a bill of costs; and
- (c) mediate any matter referred to him or her by a tribunal.”

**Cross References**

Judicature (Mediation) Rules, 2013 SI. No. 10 of 2013