

ACTS SUPPLEMENT

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Act 2 *Tax Appeals Tribunals (Amendment) Act* **2018**

THE TAX APPEALS TRIBUNALS (AMENDMENT) ACT, 2018

ARRANGEMENT OF SECTIONS

Section

1. Commencement
2. Insertion of section 17A to the Tax Appeals Tribunals Act, Cap. 345.
3. Amendment of section 21 of principal Act.
4. Amendment of section 30 of principal Act.

**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.

DATE OF ASSENT:

Date of Commencement:

BE IT ENACTED by Parliament as follows:

1. Commencement.

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

2. Insertion of section 17A to the Tax Appeals Tribunals Act, 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 section—

“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 the 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