TAX

Justice warns Tax Tribunal members over 'love of money'

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Tax. |

ISMAIL MUSA LADU

Justice Geoffrey Kiryabwire has cautioned the four newly appointed members of the Tax Appeals Tribunal against the 'love of money,' describing it as a root cause of corruption, dishonesty, and unethical conduct.

The new members namely: Mr Kenneth Bagamuhunda, Ms Rebecca Nsumba, Mr Edward Biryetega, and Mr Gerald Kakima, step into a high-stakes and demanding environment.

In his remarks after presiding over the swearing-in ceremony, Justice Kiryabwire warned that because the roles of TAT members are closely aligned with judicial functions, they must guard against greed.

According to Justice Kiryabwire, TAT members should behave like professional judicial officers because the oath of service they took requires high standards of integrity.

He urged TAT members to prioritise case resolution and always reach a consensus through persuasion rather than confrontation.

Justice Kiryabwire also stressed that decisions ending in appeals indicate a breakdown in the process. He charged the Tribunal to ensure their decisions are fair and just to all parties to reduce instances of dissatisfactions leading to appeals.



Justice Geoffrey Kiryabwire with the chairperson of the Tax Appeals Tribunal, Ms Crystal Kabajwara (seated) pose for a picture after swearing in four new Tribunal members at the Court of Appeal in Kampala on April 21. PHOTO/ISMAIL MUSA LADU

TAT chairperson Ms Crystal Kabajwara and Justice Geoffrey Kiryabwire warned that the members will handle disputes involving billions of shillings, enough to tempt anyone, while serving for the next three years.

In her remarks during the swearing-in ceremony of the four new members of the Tribunal, Ms Kabajwara, described the occasion as a significant milestone in the careers of the newly appointed members.

She noted that this next phase in the careers will be more defining, despite their rich expertise and experience.

Mr Bagamuhunda is a former director General of Customs and Trade at the EAC Secretariat. Ms Nsumba has 30 years of tax experience, while Mr Biryetega joins TAT with over 20 years of tax expertise. Finally, Mr Kakima brings with him 10 years of accounting and tax practice.

"You have embraced a sacred responsibility to uphold the law and serve the people of Uganda. Your appointment is a testament to your integrity, expertise, and commitment to tax justice.

"As members of the Tax Appeals Tribunal, you are the interpreters of tax laws and the arbiters of tax disputes. You are expected to be impartial, fearless, and discerning," says the TAT chairperson who, two years ago, took the same oath, which she says she reverts to whenever "I face a difficult decision."

She continued: "You must navigate the complexities of the business environment and the tax law with integrity, applying the principles of fairness and equity to all who come before you. Sometimes, this may come at a personal cost, but you must stay the course.

Shaping tax policy

"Your decisions will have far-reaching consequences, shaping tax policy, influencing taxpayer behaviour, impacting industry, supply chains and the lives of individuals, communities and the broader economy."

Ms Kabajwara reminded the four new members that the journey they embarked on and the power they wield after being sworn in is a public trust and that they must exercise it with humility, accountability, and a deep sense of responsibility.

"The eyes of the nation are upon you, and the people of Uganda expect you to deliver tax justice without fear or favour," she said before thanking the outgoing members whom she said went above and beyond the call of duty.

The newly appointed members will join the five current members, comprising Chairperson Ms Crystal Kabajwara, Ms Christine Katwe, Mr Siraj Ali, Ms Rebecca Nambi, and Ms Stella Nyapendi.

Key figures

First

The Tax Appeals Tribunal is the first court of recourse in tax matters.

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