

Case backlog grows as funding stalls at Tax Appeals Tribunal

Without funding reform, the Tax Appeals Tribunal risks becoming a fiscal choke point, where tax disputes linger and revenue stalls.

Tax justice. |

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Inside the dense volume of the Annual Report of the Auditor General 2025 is a quiet story, one that tells of the mounting pressure at the Tax Appeals Tribunal.

It is the story of delayed justice and a tale of a chokehold on investible capital that has made the Tribunal so burdened under the sheer weight of unresolved disputes and a funding structure that has failed to keep pace with reality.

The Auditor General's Report, which was presented yesterday to the Speaker of Parliament, Anita Among, shows that pending cases have surged dramatically, rising from 169 in the 2022/23 financial year to 476 by June 2025.

Each case represents a taxpayer contesting an assessment and a state awaiting clarity on revenue. Collectively, these unresolved matters, the report shows, account for Shs1.5 trillion in disputed taxes, money suspended in legal uncertainty, neither collected nor conclusively written off.

What the law requires

The law governing the Tribunal requires decisions to be delivered as soon as practicable after hearings are concluded.

But the Auditor General highlights a widening gap between statutory expectation and institutional capacity, in which, during the year under review, the average time taken to resolve a case stretched to 10 months, with 179 cases exceeding that benchmark.

Behind those averages are individual files that have grown old in silence. The case-ageing analysis included in the report noted 119 cases have remained unresolved for 10 to 20 months, tying up Shs442.5b in disputed revenue.

Others have lingered even longer, some stretching beyond five years, a quiet reminder of how delay compounds uncertainty. In total, the 179 long-pending cases alone account for Shs694b, a substantial fiscal exposure that continues to grow with every passing month.

Yet even the increase in its member-

ship has not helped that much. In 2022, the Tribunal increased its membership from five to nine members to accelerate hearings and ease the backlog.

But the Auditor General reveals that the expansion was not matched by corresponding financial support, with the Tribunal's annual budget remain-

ing static at Shs7.7b despite rising case-loads, increasingly complex tax disputes, and the growing administrative demands of a high-volume docket.

Crystal Kabajwara, the Chairperson of the Tax Appeals Tribunal, has openly acknowledged that the institution is struggling to clear cases, noting recent

ly that low funding has made the timely disposal of appeals increasingly difficult.

Limited funding affects not only the number of cases that can be processed, but also the quality and speed of decision-making.

Research support is thin, decision drafting takes longer, and administrative capacity is stretched. Public awareness of the Tribunal's mandate remains limited, feeding a cycle where disputes escalate without early resolution and flow steadily into an already congested system.

The Auditor General's assessment makes clear that the backlog is not the result of inaction, but of structural imbalance.

Cases continue to be heard, yet disposal rates lag behind inflows. As a result, delays accumulate, decisions are pushed further down the calendar, and confidence in the timeliness of tax justice is gradually eroded.

Yet, for businesses, prolonged disputes create uncertainty that complicates planning and investment.

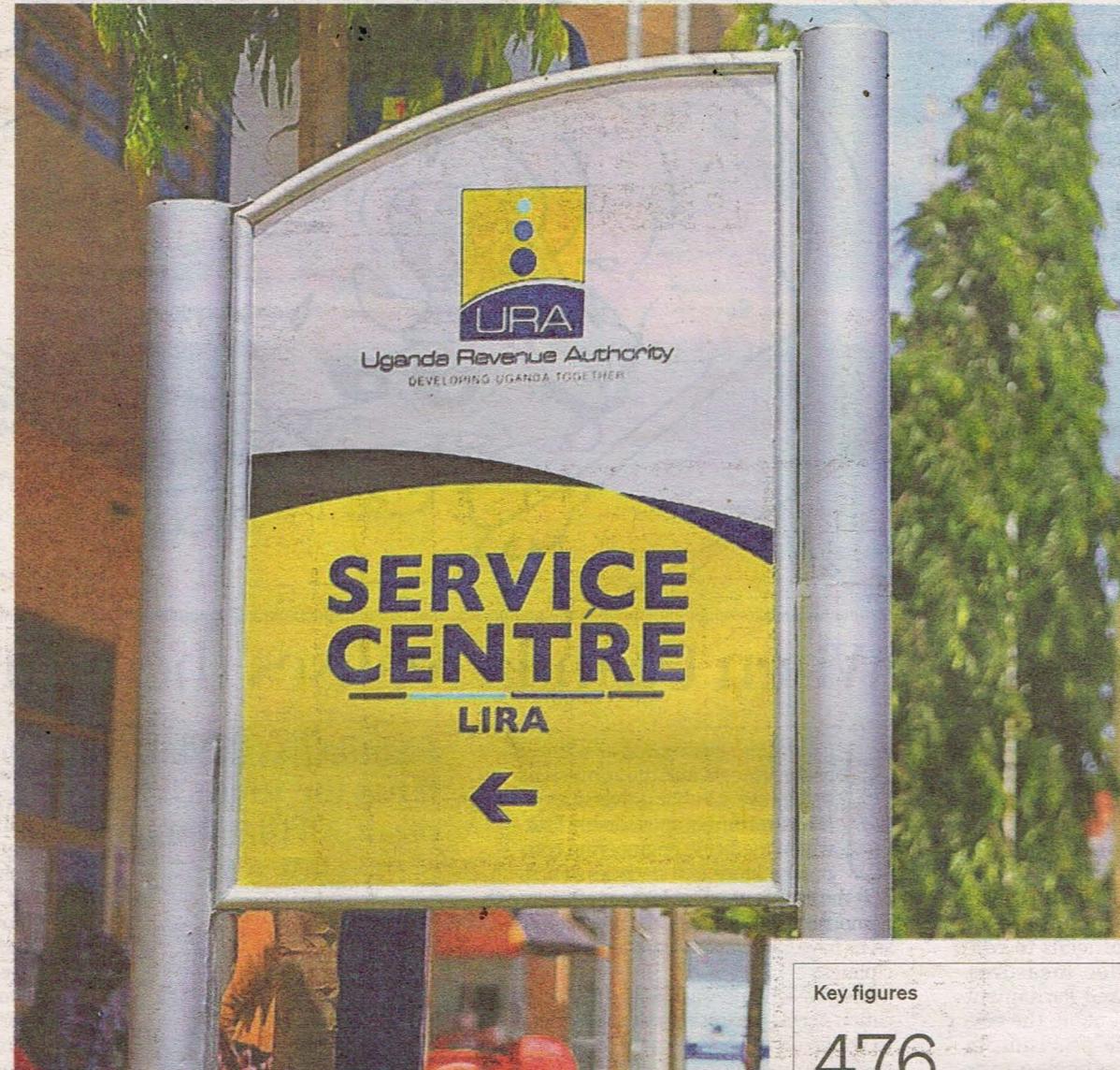
Thus, the Auditor General recommends that the Tribunal should engage relevant stakeholders to strengthen its capacity, noting that internal adjustments alone will not be enough.

While on the issues of case backlog, the Auditor General notes that this requires deliberate policy and budgetary intervention, aligning funding with the Tribunal's expanding role in the tax administration framework.

Institutions charged with safeguarding fairness in revenue collection cannot function effectively on stagnant resources while demands rise sharply.

Without meaningful reform, the Tribunal risks becoming a bottleneck in the tax system, where disputes pile up faster than they can be resolved, and justice is measured not by law, but by how long one is prepared to wait.

The Auditor General's report has done more than auditing numbers, capturing an institution under strain, navigating a growing burden with insufficient tools, and challenging policymakers to confront the cost of underfunding justice in a system that depends on timely resolution to function.



Behind every unresolved file lies uncertainty, as an overstretched Tax Appeals Tribunal balances rising tax disputes against limited resources and the ticking clock of delayed justice. PHOTO / FILE

Key figures

476

The Auditor General's Report 2025 shows that pending cases have surged dramatically, rising from 169 in June 2023 to 476 by June 2025.

179

In the period to June 2025, the average time taken to resolve a case stretched to 10 months, with 179 cases exceeding that benchmark.