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An Assessment of the Effectiveness of the Tax Appeals Tribunal on Resolution of Tax Disputes: A Case Study of Eastern Registry

The study sought to assess the effectiveness of the Tax Appeals Tribunal in resolving tax disputes and focused on the Eastern Registry as a case study. The study was based on the following research objectives; to identify the challenges faced by the Tax Appeals Tribunal when conducting its work; to identify the strategies of improving the role of the tax appeals tribunal; and to establish the relationship between the performance of the Tax Appeals Tribunal and dispute resolution in Eastern Uganda. The study employed a cross-sectional study design and both quantitative and qualitative approaches. In total, a sample of 100 respondents was chosen who included TAT commissioners, URA officials, lawyers, accountants, judicial officers and tax payers. The data collection methods included the use of questionnaires and interviews, and were analysed using the Pearson correlation coefficient and regressions. The study findings revealed that: there are several challenges that the tribunal faces and these include but not limited to insufficient resources to enable it carry out its work, backlog of cases that have to be handled, gross political interference in its work, and delays in disposing of disputes; that there are strategies that could be adopted for improvement and these include more funding, need for politicians to distance themselves from the work of the tribunal and need to operate on the principle of impartiality. The relationship between performance of the tribunal and dispute resolution was found to be moderate and positive. The study concluded that although there are several challenges that the tax appeals tribunal faces, a number of strategies could be adopted for improvement since there is a positive moderate relationship between the performance of the tribunal and dispute resolution. The study recommended among other things, the need to amend the tax appeals tribunal Act so as to make the work of the tribunal very effective and that government should review the law that regulates the tax appeals tribunal.

Key words: Effectiveness, Tax, Disputes, Tribunal