THE REPUBLIC OF UGANDA

IN THE HIGH COURT OF UGANDA AT KAMPALA

(CIVIL DIVISION)

HIGH COURT CIVIL SUIT NO.92 OF 2014

DAVID OLAKA ::PLAINTIFF

VERSUS

UGANDA REVENUE AUTHORITY ::::::::::::::::::::::::::DEFENDANT

BEFORE HON. JUSTICE SSEKAANA MUSA

JUDGMENT

The Plaintiff's case is that on **27th March, 22nd April 2008 and 12th June 2008, respectively,** he furnished information of tax Evasion by MTN, a telecommunication company to the defendant. The plaintiff is an informant under Sec. 7 of the Finance Act 1999.

Upon receipt of information, the Defendant issued the plaintiff with a reference number for information provided vide TIF URA/IATI/003/07-08 of serial No. 00877.

1. On account of the information provided by the Plaintiff, the Defendant conducted an investigation for the alleged tax evasion by MTN and collected;
   - 1.1.1 UGX 4,890,246,811 (Four billion eight hundred ninety million two hundred forty six thousand eight hundred eleven cents)
   - 1.1.2 UGX. 244,206,000 being penalty for tax evasion,
   - 1.1.3 UGX 376,720,729 (three hundred seventy six million seven hundred ten thousand seven hundred seventy two cents) as tax due after post importation Audit.

1.1.4 UGX 1,794,382,789 (one billion seven hundred ninety four three hundred eighty two thousand seven hundred eighty nine cents)

1.2 The plaintiff maintains that the Defendant collected the said amounts, but has only paid him 10 % of UGX 4,890,246,811 (Four hundred billion eight hundred ninety million two hundred forty six thousand eight hundred eleven cents), Leaving 10% reward for the additional monies recovered pending, hence this suit.

1.3 The Plaintiff contacted the Defendant seeking outstanding payment several times to no avail and in desperation; intervention of the office of the IGG and parliament to help secure his reward to no avail, eventually culminating into this suit.

Pursuant to a letter dated 27 march 2008, the plaintiff furnished the defendant with information of tax evasion by MTN Uganda on misclassification of tele communication equipment (**PE1 at pages 1-6 of the scheduling memo / trial bundle**). In the said letter , the plaintiff informed the Defendant that the import duty evasion by MTN was a total of UGX. 4,857,770,435/=.The plaintiff was allocated informer number URA/IATI/003/07-8 Serial Number 000877, for this information. Pursuant to the above information the Defendant collected taxes totaling to UGX.4,890,246,811/= which was paid by MTN in protest.

Subsequently, MTN objected to the above assessment and upon review, the defendant reduced the tax liability to UGX. 1.952,311,900/=. The excess tax paid by MTN of UGX. 2,937,934,911 was refunded to MTN. Upon recovery of the above tax, the defendant paid the plaintiff a reward of ugx.195,231,190/= being 10% of UGX.1,952,311,900/=. The Defendant also raised a penalty of UGX.122,103,00/= against MTN and the plaintiff was dully paid his 10% reward of UGX 12,210,300/=. Subsequently, the plaintiff sought for additional payment of UGX. 241,529,952.7/= from the defendant which the Defendant denied, hence this suit.

According to the joint scheduling memorandum, the parties agreed on the following issues to be resolved by this court;

1. Whether the customs taxes amounting to UGX.376,710,729/- AND UGX 1,794,382,798 paid by MTN (U) Ltd to the defendant for misclassification of it telecommunication equipment respectively was collected by the defendant in information supplied by the plaintiff?
2. What remedies available for parties?

The plaintiff was represented by *Otim Geoffrey* while the defendant was represented by *George Okello* and *Haruna Mbeeta*

Issue 1

1. **Whether the customs taxes amounting to UGX.376,710,729/- AND UGX 1,794,382,798 paid by MTN (U) Ltd to the defendant for misclassification of it telecommunication equipment respectively was collected by the defendant in information supplied by the plaintiff?**

Counsel for the Plaintiff submitted that at the commencement of the trial, the defendant conceded to paying 10% reward on UGX. 244,206,000 and the same was settled. We consider this claim disposed-off and will not submit on it. We however maintain the claim for damages, interest up to the date of settlement of UGX. 244,206,000, and costs considering that the plaintiff had to file this suit to get his reward in respect of the tax collected.

Counsel for the Plaintiff submitted that the Defendant conducted further investigation through its audit department and established that MTN had evaded the payment of a further UGX376,710,729 by misclassifying its imports to attract less tax. Following the investigation by the audit department, The Dependent demanded for 376,710,729. The plaintiff referred to PE4 at pages 11-14, at specifically paras numbered 1 and 3 on page 11 of

trial bundle. He testified that he reported about misclassification of goods as shown in PE1 at pages 1-6 of trial bundle, and that it was on the basis of the Plaintiffs information that the Defendant raided the demand for taxes on the premise of misclassification exhibited as PE2 at page 7 of trial bundle. The demand note by the Defendant (PE4 at page 12 and 13 – in the table of demands therein) specified in the claim of tax of UGX. 381,516,023, as short paid on account of misclassification. The items for which the Plaintiff reported tax evasion, are exactly the same as those Defendant raised a demand note for and described at PE4 – pg 12, 1st Para. Reference can be made to the description of the items at PE1 at Pg 2-6 (column for description of goods). In cross examination, the plaintiff clarified that he provided information of tax evasion for misclassification of transmission apparatus of reception, conversion of voice and video including equipped cabinets, expander bolts, frames-optic cables and other parts of base stations as shown by PE1, PE12, and PE13.

Plaintiff's counsel further submitted that the impugned purchased order under which MTN imported the goods which were under query, is shown on PE4-at pg 12 para. (b) to be UGP 26597 exactly the same order that the plaintiff reported to the Defendant to be investigated for tax evasion. That information was in the 1st batch of information. DW3- Jackline Ahebwa also admitted in cross-examination that indeed the purchase order investigated by the tax investigations team was the same as the post importation audit investigated. The plaintiff showed that by letter dated 31st July 2009 (PE5 –at Pg. 15 – trial bundle) the Defendant deducted UGX.376, 710,729 from monies due for refund to MTN. The plaintiff furnished the 3 batches of information on 27.03.2008, 22.04.2028 and 12.06.2008 respectively. The post importation audit was conducted and finalized by start sept 2008- hardly 4 months after the plaintiff had reported tax evasion by MTN, as evidence by PE4.The Post importation audit was clearly conducted with the knowledge and or

participation of the Tax investigations department as shown by PE4 at Pg12 wherein the author of the report stated that "**Please take note that the items under query were not part of what was earlier communicated to you by the Ag. Commissioner Tax Investigations vide the report of 5th June 2008 reference URA/CINV/133/07-08".**

This statement proves; 1) that the post importation audit team had knowledge of the Tax investigation exercise conducted on MTN by the tax investigations department. And that 2). They had studied their findings and that is also only way they have arrived at such a conclusion. This letter is also copied to various departments of the defendant confirming that infact, 3) the departments of the Defendants share information. Considering that the defendant had not been able to collect the said taxes in 2006 and 2007, when MTN imported the impugned goods. Finally 4, it can only be concluded that the Defendant's interest to suddenly conduct an audit on MTN for the same items the Plaintiff reported about, was triggered by the tax investigation which was in turn triggered by the plaintiff's information.

Counsel for the Plaintiff further submitted that DW1-Anthony Mwandha in cross examination conformed that is not possible for 2 departments to raise the same demand. This confirms that only way to avoid this would be if the departments are sharing information. DW3-Jackline Ahebwa, a customs audit officer who claims to have worked on post importation Audit, sought to deny knowledge of the Plaintiffs information or any association with the investigations department. She claimed in cross examination that save for the results of the investigation department, and her team had no knowledge of details of the investigations conducted by the investigations department. Clearly this was lie. The Department copied the demand note to the Commissioner Customs Department under which DW3 falls. Likewise PE4-ta pg. 11, the Post Importation Audit report and PE 5 at Pg 15 –Demand for UGX, 376,710,729 were also copied to the Commissioner Tax investigations

further confirming that the defendants of URA share information. All this confirm that the Customs and tax investigation departments share information on tax evasion suspects. The post importation audit report was concluded 2 months after Mike J.Chibita copied the demand note to the customs department (Ref to PE2 at pg7 and PE4 at pg11). It follows from the immediate above that the post importation audit report was certainly triggered by the investigations by Mike J Chibita's team which in term had been triggered by the plaintiff's information. DW3 is estopped from claiming knowledge of the investigation by the tax investigations department. It is also interesting to note that of the monies due for refund to MTN (PE5 at Page 15-trial bundle) – the Defendant deducted UGX.376,710,729 as taxes arising out of the post clearance audit of exactly the same consignment which the plaintiff reported about. The Plaintiff clarified in his testimony that the difference between the amount sought in the post importation audit report and the actual amount deducted/ retained by URA is that the amount retained or collected by URA was the final reconciled amount determined to be due. We submit that the plaintiff has shown that the Defendant received information from him an used the same to collect UGX.376,710,729 in taxes. The plaintiff is entitled to 10% reward on the same amount.

Counsel for the Defendant submitted that the plaintiff produced one witness David Olaka, on the hand the defendant relied on testimony of 4 witneses to wit; Anthony Mwandha, Justice Mike J Chibita DW2, Matsiko Elinathan DW3 and Jackline Abebwa DW4 to prove its case. It was the defendant's submission that customs taxes amounting to UGX .376,710,729/= and UGX. 1,794,382,798 paid by MTN (U) Ltd to the Defendant respectively were not collected by the respondent on account of information supplied by the plaintiff. PW1 alleges that he is entitled to a 10% reward on customs taxes amounting to UGX.376,710,729/= and UGX. 1,794,382,798 paid by MTN (U) Ltd to the defendant. However, he admitted at cross examination that he

had no evidence of Tax Evaders Information Form Code for the alleged Second batch (**PE 12 at page 31-35** of the scheduling memo/trial bundle) and third batch (**PE 13 at pages 36-45 of the Trial bundle**) of information which was allocated to him by the defendant. He further admitted that the alleged information was different information. PW1 further admitted that he was aware of the letter written by the Defendant dated 8 May 2009 **[PE 11 (a) at page 29 of the trial bundle].** Rejecting his claims of additional information. All this evidence was not challenged by the plaintiff at re-examination.

Defendant counsel further submitted that, DW1 Anthony Mwandha who was a manager in charge of receiving information at Tax Investigation's Department of the Defendant at the time, testifies in Court about the process of receiving information from informers. He told court that upon receipt of the information from the informer he or she will be allocated a specific TIF code detailing the information provided by him or her. That each information provided by the informer he/she will be allocated a single TIF code for different information provided. He further told court that the only information the Plaintiff provided to the Defendant regarding misclassification or imports by MTN was information contained in PE1 upon which the Plaintiff was allocated TIF Code number URA/IATI/003/07-08 serial number 000877. He told court that the information provided by the informer must not be in the domain of the Defendant or public domain for it to be genuine among other safeguards. He confirmed to court that after the Defendant collected the tax due from MTN, the Plaintiff was requested to present his TIF upon which he was paid his reward of UGX. 195,231,190=, and the TIF Code number URA/IATI/003/07-08 serial number 000877 was destroyed by the Defendant. His testimony was not challenged at cross-examination. DW2 His Lordship Justice Mike J. Chibita the then Executive Assistant to the Commissioner General and Ag Commissioner for Tax Investigations Department of the Defendant, testified in court in respect for the alleged third batch of

information supplied to the Defendant contained in PE 13. He told court that when the plaintiff served him the said information on 12th June 2008, he informed the plaintiff in writing by endorsing on the copy of his written letter (**PE 13)** that, the information was already in possession of the Defendant and that the defendant had written to MTN (U) Ltd to pay the taxes due and hence could not allocate the plaintiff an informer number for this information. His evidence was not shaken at cross examination.

Defence counsel further submitted that DW3 Matsiko Elinathan who is a Supervisor Tariff in the Customs Department of the Defendant, told court that this role involves customs audits to verify whether the importers made proper declarations to customs and paid correct taxes. He told court that in October 2011, he carried out a customs and paid correct taxes. He told court that in October 2011, he carried out a customs desk analysis of entries declared by MTN (U) Ltd for various goods imported in Uganda over the years. Evidence of his audit was exhibited in court as PE6, PE7, PE8 and PE9 at pages 16-22 of the trial bundle. That using the said information, he raised customs taxes of UGX. 1,794,382,798= against MTN. The entries forming basis of the assessment are reflected as an attachment to PE6 at page 16 of the trial bundle. He clarified to court that during the said audit, he did not receive or use the alleged information contained in **PE 12 and PE13,** allegedly by the Plaintiff but on the basis of the audit and that the Plaintiff is only seeking to take advantage of the period in issue. DW4 Jackline Ahebwa a customs audit officer of the Defendant told court that in September 2009, she carried out a customs post clearance audit on various items imported by MTN (U) Ltd, for the period January 2005 to December 2007, to verify the accuracy of classification of its imported goods. Evidence of the customs audit was exhibited in court as **PE4 at pages 11-14** of the trial bundle. That the audit revealed that MTN (U) Ltd had misclassified some of its items resulting in under declarations that as result which taxes of UGX.376,710,729= was raised

against MTN (U) Ltd. She provided evidence of entries which proved the basis of the assessment as per paragraph 7 of her witness statement. She concluded that the assessment of UGX. 376,710,729= arose out of a normal customs past clearance audit and not on account of information provided by the plaintiff.

Burden of proof

Counsel for the Defendant submitted that, in civil case, the burden of proof lies on the plaintiff to prove his case on the balance of probabilities. Section 101(1) of the Evidence Act Cap 6 provides as follows;

"*Whoever desires any court to give judgment as to any legal rights or liability dependent on the evidence of facts which he or she asserts must prove that those facts exist"*

And Section 102 of the same Act provides that;

"The burden of proof in suit or proceedings lies on that person who would fail if no evidence at all were given on either side"

In High Court **CIVIL APPEAL NO.4 OF 2007, GOOBI RODNEY vs. CHRISTINE NABUNYA [AUTHORITY N0. 2], JUSTICE RUBBY AWERI OPIO,** while relying the decision of the High Court in **Sebuliba vs. Co-operative Bank (1982) HCB 129,** on the interpretation of the above sections held as follows**;**

"in the burden of proof in civil matters lies upon the person who asserts or alleges…'

The learned Judge found that the Applicant in the above matter had failed to discharge the burden of proof at the hearing at the hearing and his appeal was dismissed with costs.

In another case of **Muller vs. Minister of Pensions [1947] 2 ALL ER 372, [AUTHORITY N0.3]** Lord Denning held as follows on the burden of proof;

"*…the plaintiff's evidence must carry a reasonable degree of probability but not high as is required in a criminal case. If the evidence is such that the tribunal can say we think it more probable than not, the burden is discharged, but if the probabilities are equal, it is not…'*

Defence counsel submitted that in the present case, the burden of proof rested on the Plaintiff to prove on the balance of probabilities that customs taxes amounting to UGX 376,710,729= AND UGX.1,794,382,789= paid by MTN (U) Ltd to the defendant were collected on the information supplied by him, which duty in our view he has failed to discharge. The evidence on record shows that both **PE12** and **PE13** which the Plaintiff strongly relies on to prove his case bears no specific TIF code numbers allocated by the Defendant as per the procedure of receiving informer information. There is no iota of evidence on record to show that the Plaintiff was allocated specific Tax evaders Information Forms for **PE 12 and PE13** by the defendant, hence rendering such information unauthentic. The Plaintiff himself admitted at cross examination that he has no evidence of specific TIF code numbers for **PE 12** and **PE 13,** which evidence was confirmed by **DW1 and DW2** respectively. It is trite law that a party can only be called to dispute or rebut what has been proved by other side. This is so because the person who alleges is the one who is interested in the court believing his contention. In the present case there was no evidence of TIF adduced by the plaintiff to prove his case in respect **PE 12 and PE 13,** and his case must fail, In the case of **Sebuliba vs. Co-operative Bank (supra)** in support of or admissions. The Plaintiff admitted at cross examination that he was aware that a single TIF code number cannot be used for different information. The Defendants nevertheless rebutted the Plaintiffs' assertions through the evidence of DW1 who told court that each information provided by the informer must be

allocated a single TIF Code for different information provided. Both DW1 and DW2 clarified to court that the information contained in **PE12** and **PE13** could not be genuine or substantial without them having specific Tax Evaders Information/ Code. All this evidence was not challenged or rebutted by the Plaintiff.

Counsel for the Defendant submitted that the plaintiff attempted to adduce oral evidence in court to show that TIF Code number URA/IATI/003/07-08 serial number 000877, which the Defendant allocated to him for the information he supplied to the Defendant vide **PE1** was the same code which was allocated for the alleged information contained in **PE 12** and **PE 13,** however, it is an agreed fact that TIF Code number URA/IATI/003/07-08 serial number 00877 was specific to **PE1,** therefore **,** the plaintiff is bound by his own pleadings and cannot be allowed to change his position. The plaintiff is bound by his own pleadings and cannot be allowed to change his position. The impugned **PE12** and **PE13** have no specific TIF codes to the plaintiffs allegation. Both **PE12 and PE13 were** authorized by the Plaintiff and it is apparent that TIF Code Number URA/IATI/003/07-0, allegedly appearing in the body of said documents was written and in or inserted by the plaintiff and not the defendant. DW2 expressly told court that when he received **PE13** and he informed the Plaintiff in writing on PE13 that the information the Plaintiff sought to submit was already in possession of the Defendant and that the Defendant had written to MTN (U) Ltd to pay. This could therefore not qualify to be a new or genuine information.

This honorable court should to take into account the written comments by DW2 on the top right corner of **PE13**. The plaintiff falsely testified that the wording written by DW2 ON **PE13** was an acknowledgement by the Defendant that the Plaintiffs had already submitted the disputed information to the Defendants. This assertion and submission is not only misconceived but lacks logic, for if the plaintiff had already supplied the alleged information to

the Defendant why would he resubmit the same information vide PE13? One wonders why the plaintiff who admitted having all the information regarding tax evasion by MTN (U) Ltd, could not produce the said information at once vide **PE1**, we submit that the plaintiffs attempt was an afterthought intended to manipulate the Defendants system and he cannot adduce oral evidence to contradict the contents of **PE 12** and **PE13,** which have no specific TIFS.

Section 91 of the Evidence Act, provides for exclusion of oral evidence by documentary evidence. It states that;

"*when the terms of a contract or of a grant or any other disposition of property, have been reduced to the form of a document, and in all cases in which any matter is required by Law to be reduced to the form the document, no evidence , except as mention on section 79, shall be given in proof of the terms of that contract, grant or other disposition of property, or of such matter except the document itself, or secondary evidence of its contents in cases in which secondary evidence is admissible under the provisions here before contained"*

The above rule of evidence was upheld in the Supreme case of ***Uganda Revenue vs Stephen Mabosi Civil Appeal No.22/95 [AUTHORITY NO. 4], where the court held that'****.... The principle under Section 90 [now 91} of the Evidence Act is that when the terms or contract or grant or any others disposition of property have been reduced to the form of a document, and in all access in which any matter is required by law to be reduced to the form of a document, no evidence can be admitted in proof of the terms of such disposition except that document itself or secondary evidence thereof.*

Did the Defendant acquiesce with PE 12 and PE13?

Defence counsel submitted that the evidence on record shows that the defendant did not acquiesce with the information contained in **PE1** and **PE13.**

In the case of **Mansseh Kamugisha vs Uganda Prefrabricated Building Industry, HCCS No. 115/1994. [AUTHORITY NO.5] JUSTICE G.M OKELLO** Held as follows;

"…if a party by his voluntary concession led, the other party on the faith of that concession to shape his conduct, court shall estop him from retracting that concession to the detriment of the other party. The concession will remain in force until he gives a clear notice of his intention to withdraw it. This is an equitable remedy…'

In the case, it is undisputed that the Defendant vide letters dated 8 May 2009 and 26th October 2011, [**PE 11 (a) & PE 11(b)** expressly informed the plaintiff that the Defendant had no knowledge of any additional information supplied by him other than **PE1** and that the plaintiff attempted to have the second set of information (PE12) recognized by the Defendant, including attempted bribery of one of her officers to insert the information into the TIF issued to the plaintiff in March 2008. All this evidence was not challenged by the plaintiff but rather admitted by the plaintiff himself and it is settled law that facts admitted need not be proved.

Was the recovery of UGX.376, 710,729 and UGX. 1,794,382,798= based on plaintiff information?

Defence counsel submitted that the answer is no. As submitted above, the alleged information contained in **PE 12** and **PE13** was already in possession of the Defendants as demonstrated by evidence of DW1.DW2, DW3 and DW4 respectively. It could therefore not qualify to be new information to the Defendant and it explains why the Defendant could not allocate a TIF for this information to this plaintiff. The undisputed evidence on record shows that the plaintiff was determined at all cost to manipulate the Defendant systems in order to unjustly enrich himself on the disputed amounts, which should not be condoned by this Honourable Court. The plaintiff heavily relies on TIF Code

number URA/IATI/003/07-8 serial number 000877 (which we dispute with regard to **PE 12** and **PE 13)** and receipt of the alleged information by the Defendant as conclusive proof of his claim, however, his submission on the issue, is misconceived since allocation of the TIF or receipt if any, to the informer by the Defendant itself is not enough, it is a mere acknowledgement of receipt of information.

Analysis

The court has been guided by earlier decided cases and the analysis of **Hon Lady Justice Hellen Obura in Alias Arum Godfrey vs Commissioner General of Uganda Revenue Authority Civil Suit No. 26 of 2011** where she held considering her previous decision in **Matagala Vicent vs URA H.C.C.S No. 274 of 2008**;

"....that URA as a revenue collector receives payments from tax payers on a regular basis and so in a claim by an informer, if the evidence is not properly evaluated there is a danger of awarding a 10% award on normal tax recovery or taxes recovered based on information given by another informer or even tax recovered on the basis of routine audit by the defendant."

In the instant case, the plaintiff had to prove with evidence that its by his information that he provided that the Defendant actually collected the evaded taxes and also prove that MTN never objected to the assessment as alleged by the Defendant. DW1 Anthony Mwandha who was a manager in charge of receiving information at Tax Investigation's Department of the Defendant at the time, testified in Court about the process of receiving information from informers. He told court that upon receipt of the information from the informer he or she will be allocated a specific TIF code detailing the information provided by him or her.

That each information provided by the informer he/she will be allocated a single TIF code for different information provided. He further told court that

the only information the Plaintiff provided to the Defendant regarding misclassification or imports by MTN was information contained in PE1 upon which the Plaintiff was allocated TIF Code number URA/IATI/003/07-08 serial number 000877. He told court that the information provided by the informer must not be in the domain of the Defendant or public domain for it to be genuine among other safeguards. He confirmed to court that after the Defendant collected the tax due from MTN, the Plaintiff was requested to present his TIF upon which he was paid his reward of UGX. 195,231,190=, and the TIF Code number URA/IATI/003/07-08 serial number 000877 was destroyed by the Defendant.

In the recent High Court decision of **KB Serial No. 056 vs. The Commisioner General Uganda Revenue Authority HCCS No. 294 of 2015, [AUTHORITY NO.6] This court,** while dismissing the suit held as follows;

"….the plaintiff failed to prove to court that the defendant indeed used their information to collect the tax from the said tax evading companies. The plaintiff instead relied on the tax evaders information form. It is the observation of this court that TIF was a mere acknowledgement of receipt of the plaintiff's compliant. The plaintiff is only entitled to the claimed whistle blower's payment where they could adequately prove that their provided information indeed led to recovery of tax dues from the alleged offender…"

In this matter the same question is whether **PE12 and PE 13** was received and contained new information as the plaintiff as the plaintiff wants courts to believe. The issue is whether such information was new, substantial and or genuinely received by the Defendant in accordance with due process and that it was his alleged information that was used by the Defendant in the collection of customs taxes of UGX. 376,710,729 and UGX. 1,794,382,789=. The

plaintiff testified that he never obtained a new number for the information and this a clear proof that this was never new information availed since the defendants witnesses admitted that they never acted on such information to make any further recovery of taxes as alleged.

The Defendant is a public body which receives all sorts of information from the public including information from informers. The Defendant also recover taxes based on routine audits like in this case as explained by DW3 and DW4, which may be mixed up by rewarding the Plaintiff if not properly evaluated. Mere receipt of information is not enough, it must be received following due process, and it must be new and substantial in the collection of revenue in question.

According to exhibit PE 13, the plaintiff wrote to defendant on 29th May 2008, claiming that he was availing new information. He served the letter on 12Th June 2008. On the same day, the defendant staff DW2 noted on the same letter that ***" We have this info and have written to MTN to pay"*** This was a clear and unequivocal response and the plaintiff would have rested his case at this stage instead of attempting his second luck in court.

The plaintiff indeed received a payment for the information earlier availed and now wants some more money under mistaken belief that more taxes where recovered due to the information availed later. I find the claim very illegitimate since the defendant officials upon obtaining some clue on tax evasion may use more skill and expertise to discover more tax loopholes which may lead to recovery of more taxes and this should never be claimed as new information in order to claim more money to the original informers. Otherwise all informers will continue making endless illegitimate claims for rewards and unjust enrichment to the detriment of all Ugandans.

This suit fails and is dismissed with costs

I so order.

SSEKAANA MUSA

JUDGE

30th/04/2021