

**URSB**  
UGANDA REGISTRATION  
SERVICES BUREAU  
**16 AUG 2023**  
  
Egiti Samuel Baker  
REGISTRAR



**THE REPUBLIC OF UGANDA**  
**THE REGISTRATION OF DOCUMENTS ACT CAP 81**  
**THE CONSTITUTION**  
**OF**  
**THE TAX ASSOCIATION**  
**REGISTERED THIS ...15<sup>th</sup>..... DAY OF ...August..... 2023**

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The Tax Association-TTA (Constitution)



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Constitution

For more information about The Tax Association, including current Officers and policies, please check on the (Website).

**Constitution structure**

- I. Name of Association
- II. The Purposes and Objectives of the Association
- III. Membership
- IV. Dues
- V. The Board of Trustees
- VI. The Executive Committee
- VII. Duties of the Executive Committee and Senior Editors
- VIII. Filling of Vacancies
- IX. Committee meetings
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I. **Name of Organization.** The name of this association is The Tax Association (TTA).

II. **The Purpose and Objective of the TTA** is to create a formalized platform to facilitate interaction between tax practitioners, academics in tax, and professional organizations in taxation, with sub objectives of such interaction being to;

- a) Share experiences and developments in taxation in Africa and the world and how these may impact or shape tax policy and practice.
- b) Develop practical and research backed tax policies and influence tax policies over a wide area including cross border/international tax, natural resources taxation and taxation of emerging arrangements with peer reviewed and research backed bases, especially as to the extent such policies affect Africa.
- c) Advance professionalism and ethical tax practice
- d) Attract develop, nurture and promote African backed, financed and African-driven tax researchers and critical thinkers within the African tax practice;
- e) Create avenues for informed tax deliberations in whichever form including online engagements
- f) Foster dissemination and publication of taxation of materials, promote tax education, and provide an interface among law, economics, and accounting fields for the advancement African sensitive taxation.
- g) Attract and maintain tax professionals who want to create, shape and advance an African driven taxation agenda. **(An African research backed tax agenda that clearly contextualizes Africa's unique social economic challenges)**

**For clarity, the TTA advances the objective of indigenously developed tax concepts resulting from deliberate TTA efforts towards researching, deliberating and analyzing member developed tax initiatives that come out of their day to day experiences, further aspires to be a leader in financing and undertaking research on new tax concepts and policies, and becoming a reference point in evaluating and in-depth research on practicability of foreign tax policies and tax developments in African economies.**

#### **Cooperation with other bodies**

- i. TTA shall always cooperate with other tax or non-tax bodies as far as development of taxation is concerned in Africa, however TTA shall put in place a mechanism to thoroughly evaluate any tax co-operative adventure, activity or funding to ensure it doesn't not advance agendas contrary to TTA objectives.

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- ii. In respect to the above objectives, should any activity be undertaken based on external funding or propositions from external bodies, such activities or propositions as the case maybe shall conform to TTA procedures and acceptance to undertake such funding shall be evaluated, determined and decided and evaluated by the Executive committee against a set criteria subject to approval of the Board of Trustees.
- iii. Such a criterion shall be established by the Senior Editor and presented to the executive committee who shall seek approval of the criteria from the Board of Trustees.
- iv. Should an externally funded proposition or activity be undertaken, all reports to members/external parties shall be expressly labelled and marked 'Not TTA Member Funded' and such engagements shall continuously be subjected to a relevancy test and necessity test by the editorial committee.
- v. Externally funded/external propositions include propositions/activities from donor partners, UN, OECD, ATAF and others.

**III. Membership.**

The following shall be requirements for a person to become a member of the TTA;

1. A practicing certified public accountant or a member of any recognized accounting body such as the ACCA, a lawyer or economist who has practiced taxation for at least 5 years.
2. Any other profession where a person demonstrates tax practice for 8 years' subject to a majority admission decision of the board.
3. The Association may make provisions to create a student membership when deemed necessary

**IV. Dues.**

Dues will be determined by the TTA executive committee and will be recommended to the TTA membership for its approval at the Annual General Meeting. Dues categories will be structured to reflect the Association strategy, operations and to increase participation of individuals facing varying economic conditions. A bank account shall be opened and maintained by the Executive committee for receipt of member dues.

There shall be a monthly membership fee of 5 currency points and a one off entry fee of 25 currency points. The founding members shall be exempt from the one off entry fee in consideration of the enormous work done in setting up the association. A schedule of the 9 founding members is attached under Appendix 1.

Dues shall be used to finance the association activities and research projects as the executive committee determines from time to time.



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### V. The Board of Trustees.

There shall be a board of trustees composed of 5 members and shall have at least two meetings every year and receive two briefings from the President flanked by at least 3 members of the executive committee.

At the 4<sup>th</sup> TTA AGM from the month of formation (being March 2023) or whenever the AGM deems it fit, the AGM shall receive nominations from members, names of people from the general public with impeccable good standing and achievements, and from these nominees determine 1 person to be part of the Board of Trustees, the other 1 member shall be nominated by the Permanent Secretary of the Ministry of Finance, Planning and economic Development(PS MoFPED), with the other nominations being any former or existing members, from which to determine 2 members, and the fifth position being reserved for at least a member or former member who is a past president.

The Board of Trustees shall serve for a 1 term of 4 years.

The first Board of Trustees shall be formed in a stepped manner as follows;

1. The first two members being the 2 of the 3 slots available to the general membership or ex members shall be determined at the first AGM
2. The third member shall be determined at the second AGM subsequent to the first AGM
3. The fourth member shall be determined at the third AGM subsequent to the second AGM being the member from the general public
4. The fifth member shall be determined at the fourth AGM subsequent to the third AGM of consideration being the member nominated by the PS MoFPED

The Board of Trustees shall continuously appraise the direction of the Association as managed by the executive committee and issue a report which shall always be shared via private mail (email) to members before the AGM.

Each member of the board of Trustees shall donate to the activities of the TTA an annual amount not below 50 currency points

### VI. The Executive Committee.

The Executive Committee of the TTA will consist of President, President-Elect, Vice President, Vice President-Elect, Treasurer, Treasurer-Elect, Secretary, Immediate past President, The Senior Editor/Public Relations in charge and the senior editor elect. Along with the TTA Trustees, they are responsible for directing the affairs of the TTA and formulating the plans, policies, rules, and procedures they consider necessary to achieve the TTA objectives.

All members of the executive committee shall serve one term, with eligibility to be reelected in the

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position for only one more term. However, any executive committee member is eligible to serve as a president after serving two terms in a position. The president cannot seek to serve in any other position after serving as a president but is eligible to serve on the Board of trustees.

There shall be composed a steering committee for the first 1 years of formation and this committee shall be tasked to operationalize the association and grow membership with delivering the first executive committee at the first AGM that shall happen as provided for in section XIII.

At the formation of the first executive committee, the steering committee shall be considered dissolved and the chairperson remains as an ex officio of the executive committee for the subsequent year. Any member who is not elected to the ex com becomes an ex officio. If the chairperson of the outgoing steering committee becomes part of the first executive committee, then they serve in their new role as member of the executive committee and the ex officio role shall be

The steering committee is composed of;

- |    |                            |                     |
|----|----------------------------|---------------------|
| a) | Margret Matovu-            | Chairperson         |
| b) | Alfred Habaasa-            | Treasurer           |
| c) | Posiano Turyamureba –      | Secretary           |
| d) | Adrian Dungu –             | Assistant Secretary |
| e) | Kabunga Charles            | Member              |
| f) | Jesca Nakalanzi            | Member              |
| g) | Benedict Sebbowa Bamweyana | Member              |
| h) | Winnie Begumisa            | Member              |
| i) | Ssuna Pius Mawanda         | Member              |

## VII. Duties of the Executive Committee and Senior Editors

### President.

The President serves for a two (2) year term. The President is responsible for administering the affairs of the TTA including its committee activities during the term of office. The President will act as chair of the Executive Committee. The President will preside at all business meetings of the TTA, and the president together with the executive committee can form any sub committees as deemed necessary from within among themselves, and shall serve as a liaison between the TTA and professional bodies and government. However, the AGM shall remain with the responsibility of forming the disciplinary committee and the audit committee whose term shall be two years with an option of re-election.

**President-Elect.**

The President-Elect is elected for a one (1) year term and upon its completion, shall automatically serve as President for two years. The duties of the President-Elect are to consult with the President regarding committee and program activities of the TTA, and present recommendations for committee activities.

**Vice President.**

The Vice President serves a two (2) year term. The duties of the Vice President are to assist the President in administering the affairs of the TTA, and direct and administer the affairs of the TTA in the event the President is unable to serve.

The current vice president is eligible to be elected as a president elect, and once as president shall hold both positions of vice president as well as the president elect. This shall apply to other elect positions.

**Vice President-Elect.**

The Vice President-Elect is elected for a one (1) year term and upon its completion, shall automatically serve as Vice President for two (2) year. The duties of the Vice President-Elect are to assist the Vice President, consult with the President-Elect regarding appointments to committees.

**Treasurer.**

The Treasurer serves a two (2) year term. The duties of the Treasurer are to facilitate fundraising activities, present budgets at the AGM for the subsequent year, oversee and approve all spending of the association, prepare reports and to serve as Chair of the Finance Committee. The Finance committee shall be composed of the Treasurer, Treasurer elect, the President and the secretary.

The duties of the Treasurer are also to work with TTA professional staff in relation with the collection and disbursement of TTA funds in accordance with directions of the Executive committee, report to the membership and Executive committee on the financial affairs of the association, provide financial information including financial reports for dissemination to Association members.

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### **Treasurer-Elect.**

The Treasurer-Elect is elected for a one (1) year term, and upon its completion shall automatically serve as Treasurer for two (2) years. The duties of the Treasurer-Elect are to assist the Treasurer and serve as a member of the Finance Committee.

### **Secretary.**

The Secretary is elected for a two (2) year term. The duties of the Secretary are to work with the Board of trustees to organize general elections at AGMs, record all votes and the minutes of all proceedings, maintain a current copy of the constitution, bylaws, operations manual and is also the custodian of the association's legal documents, association's seal and shall maintain accurate service/activity records of the membership's individual activities.

### **Senior Editor/Public Relations In-charge.**

The Senior editor/Public relations in charge of the Association shall be elected for a two (2)-year term. The duties of the senior editor/ Public relations in charge are to be responsible for the administration, content and publication of all technical disseminations/reports to members/public and also maintain track of all current activities including publications, form an editorial team and a quality assurance team that over sees technical seminars, workshops, conferences and discussions.

The senior editor shall handle all public relations and act as a spokesperson for the association working hand in hand with the president. For the avoidance of doubt, the president shall assign duties to the senior editor with regard to Public Relation activities and spokesperson duties or may undertake the duties him/herself.

### **The Editorial Team**

The editorial team shall be composed of 4 tax experts who shall each be paid an allowance as determined by the executive committee from time to time.

The editorial team shall be charged with ensuring that they set a standard for ALL journals, papers for discussion, topics, publications and any other technical matter.

Such standard shall include paper format, word style and font, peer reviews and any other that they shall deem necessary.

The first editorial committee shall issue an editorial/publication policy for the association and design a criterion for recording an alternative technical points system for members who contribute to technical





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matters. Such a system shall work alongside the technical points system accumulated from attending associations' activities or other than events.

The Editorial Team shall be appointed by the executive committee through a criterion that shall be determined by the executive committee and inform the AGM the selected editorial team at an AGM sitting.

Appointments to the editorial team are contract based, and the term of the contract shall be 4 years' renewable for an extra one term.

#### **Senior Editor Elect.**

The Senior Editor elect is elected for a one (1) year term, and upon its completion shall automatically serve as Senior Editor for two (2) years. The duties of the Senior Editor Elect are to assist the Senior Editor.

#### **VIII. Filling of Vacancies.**

If an officer, other than the President, is unable to serve during his/her term of office, the President shall appoint a TTA member with approval of the Board of Trustees to fill the position until the next regularly scheduled AGM at which time the AGM shall appoint a replacement for the duration of the unexpired term. If a Trustee vacancy on the Board of Trustees occurs before the end of a scheduled term of any Trustee, the remaining Trustees shall serve until a new Trustee is selected in normal stipulated criteria under section V. When the President cannot serve, then the duties will be assumed by the Vice President. When the Vice President is not able to serve, the executive Committee will nominate another candidate who will be affirmed by a vote of the executive membership.

#### **Other committees.**

The association through a proposal by the President or a member at the AGM shall continue to create more committees such as nomination and awards committees as and when necessary

#### **Disciplinary committee.**

At the 3<sup>rd</sup> AGM of the association and as and when the terms of the committee members expire, the AGM shall elect 5 members from the association with impeccable integrity and reputation to form a Disciplinary committee and such members shall serve a 4-year term renewable once.



The disciplinary committee shall develop and continuously update a policy on the code of professional conduct of members subject to approval of the AGM.

#### **IX. Committee meetings**

##### **The Executive committee.**

At all meetings of the Executive committee, half of the committee members in office shall constitute quorum for the transaction of the association business.

Special meetings of the Executive committee may be called by the President or Vice President on a 14-day notice to each member of the committee.

Remuneration (allowances, reimbursements and others) to the Board of Trustees and Executive committee shall be suggested by the Executive committee from time to time and approved by the AGM.

##### **Professional Conduct/Discipline.**

Any member shall recommend any case for disciplinary action to the disciplinary committee. The disciplinary committee shall undertake measures to ensure that members act professionally in their tax practice where necessary, in compliance with this constitution, code of conduct and during TTA events. The disciplinary committee shall develop and continuously update a policy on the code of professional conduct subject to approval of the AGM.

#### **X. Membership retention, participation and subscriptions**

Members who default on their monthly contributions for four consecutive months or stay in arrears for any particular month over 6 months and upon 4 reminders via email and text fail to clear the outstanding dues shall be automatically removed from the register and shall not attend any association event. Any member removed from the register due to default in monthly contributions shall pay a penalty of 10% of their outstanding arrears and the outstanding dues as at the date of removal in order to be registered.

All member standings shall be published on the website (OR CLOSED GROUP SOCIAL ACCOUNT) every start day of the month.

All technical events shall carry technical points and each technical point shall correspond to an official hour attended at a technical event. The executive committee shall determine a minimum number of technical points a member should attain at the end of every year for them to be considered in good standing.

Any member who fails to attain the set minimum technical points in year shall be considered not to be in

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good standing with the association and shall lose privileges such as voting and engagement in leadership of the association or any other assistance from the association as afforded to members in good standing. A persistent failure to attain the minimum technical points for two consecutive years, and after persistent reminders both via email and text, shall result into automatically losing their membership at the fall of 31<sup>st</sup> December of the second year.

Such a member may indicate their intention to resume their membership by writing to the president and upon receipt of such an application, the applicant shall gather technical points to meet their deficit at the point they lost membership and upon meeting the deficit, shall be reentered on the membership register as members of good standing.

#### **XI. Nomination and Elections Procedures.**

Members shall be nominated or nominate themselves for any position of the executive committee. The slate of nominees will be posted 14 days in advance of the election and will include at least one (1) name of the seconder and the nominated person for each position. The secretary should perform a check on the standing of nominated members with the association and there after advance the nominated names to the Board of Trustees for technical evaluation. The board of trustees shall forward the approved nominated persons to the AGM

All elections will be conducted by mail, or any other approved voting method of the TTA but secret. Only members with good standing are eligible to vote.

The Board of Trustees shall preside over the election process with assistance from the secretary. Elections before the Board of Trustees is in place shall be conducted by the members of steering committee who shall form within themselves an independent election committee and this committee shall continue to serve until the Board of trustees is place regardless the creation of new and subsequent executive committees

#### **XII. Publications.**

The Association may publish newsletters, proceedings, working papers, journals, teaching aids, and other materials consistent with the purposes and objectives of the TTA. A reasonable charge may be made for any publication or other materials which are distributed to members and non-members of TTA. The nature and amount of such charge shall be determined and approved by a simple majority of the executive



committee and ratified by a simple majority of the general membership present at the Annual General Meeting.

### XIII. Amendment.

Amendments to the constitution of the TTA may be proposed by the executive committee who shall advance the proposal to the AGM or special meeting for approval, or by a petition signed by 2/3 of members with good standing submitted to the Executive Committee 14 days prior to the AGM for approval.

**Upon receipt of the petition the executive committee shall pass it onto the AGM for approval.**

### XIV. General Meetings.

An Annual General Meeting shall be held within 12 months of the date of the formation of the association (being March 2023) and each year thereafter but not more than 90 days from the end of the Association's Financial Year end. The associations financial year shall be a 12 months' period from January to December

Notices of the AGM shall be published 21 days beforehand and a report on the TTA's financial position for the previous year will be made available at the same time.

A Special General Meeting may be called at any time at the request of the committee or the Board of Trustees, or not less than one quarter of the membership. A notice explaining the place, date, time and reason shall be sent to all members 14 days beforehand.

### XV. Accounts

The funds of the Association including all donations and contributions and bequests, shall be paid into an account operated by the executive committee with the president and

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treasurer as signatories. All cheques drawn/payments on the account must be signed by at least two members of the Executive Committee being the Treasurer and the President.

The funds belonging to the association shall be applied only to further the aims of the TTA.

A current record of all income, funding and expenditure will be kept and presented to the association at every AGM by the treasurer.

An audit opinion on the financial reports by an independent auditor shall be issued for every year and presented at the AGM.

The executive committee shall lay out more detailed financial management and funds disbursement procedures in a financial policy subject to approval by the AGM

**XVI. Dissolution** TTA may be dissolved by a resolution passed by a simple two-thirds majority of those present and voting at a Special General Meeting.

If adopted, the executive committee shall distribute any assets remaining after the payment of all bills to members in monetary terms (any non-monetary items disposed to raise money equivalent) and divided in equal terms to the number of members present.

Signed by President MATOM MARGARETT Date 2/8/2023  
 Signed by Secretary TUZAMUREESA PISANO Date 2/8/2023  
 Signed by Treasurer ALFRED HABASA Date 2/8/2023

#### Other Steering/founding Committee Members

ABRIAN BUNYAU Date 2/8/2023  
WINNE BEGUMISA Date 2/8/2023  
NAKALAUZI JESCA Date 2/8/2023  
BENEDICT FEBROWA BAMBWEYANA Date 2/8/2023  
CHARLES KABURA Date 02/08/2023  
SSUJJA PUS MAMWANDA Date 2/8/2023

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1. Appendix –1 Members of the steering committee

- a) Margret Matovu- Chairperson
- b) Alfred Habaasa- Treasurer
- c) Posiano Turyamureba – Secretary
- d) Adrian Dungu – Assistant Secretary
- e) Kabunga Charles
- f) Jesca Nakalanzi
- g) Benedict Sebbowa Bamweyana
- h) Winnie Begumisa
- i) Ssuuna Pius Mawanda

2. Appendix –2

One currency point is as determined in the Income Tax Act Cap 349