



**IN THE EAST AFRICAN COURT OF JUSTICE AT ARUSHA  
FIRST INSTANCE DIVISION**



*(Coram: Isaac Lenaola, DPJ; Faustin Ntezilyayo, J & Fakihi A. Jundu, J)*

**TAXATION REFERENCE NO.1 OF 2016**

**(Arising from Taxation Cause No. 1 of 2015; Arising from Reference  
No. 5 of 2013 and Consolidated Applications Nos. 8 and 9 of 2012)**

**THE INSPECTOR GENERAL OF GOVERNMENT.....APPLICANT**

**VERSUS**

**GODFREY MAGEZI.....RESPONDENT**

**27<sup>TH</sup> MARCH, 2017**

## RULING OF THE COURT

### I. INTRODUCTION

1. By a Notice of Motion dated 8<sup>th</sup> June 2016, the Inspector General of Government of the Republic of Uganda, the Applicant, applied to this Court under Rule 114 of the East African Court of Justice Rules of Procedure 2013 (hereinafter referred to as "**the Rules**") for orders that:

(a) The taxation ruling made by the learned Taxing Officer on 26<sup>th</sup> May 2016, denying the Applicant instruction fees in **Taxation Cause No. 1 of 2015: The Inspector General of Government Vs Godfrey Magezi** be set aside;

(b) Costs of this Taxation Reference be paid by the Respondent.

2. Before the Taxing Officer and before this Court, the Applicant was represented by Mr. George Kalemera, Ms. Arinaitwe Goretti and Mr. Ojambo Bichachi, all of them from the Attorney General's Chambers of the Republic of Uganda, while the Respondent was represented by Mr. Mohamed Mbabazi, Advocate of M/S Nyanzi, Kiboneka and Mbabazi Advocates.

### II. FACTUAL BACKGROUND

3. On 19<sup>th</sup> June 2014, this Court in **Consolidated Applications Nos. 8 and 9 of 2014** made a ruling in which the Inspector General of Government of the Republic of Uganda was awarded costs as against the Respondent for being wrongly added as a party in **Reference No. 5 of 2013**.



4. A bill of costs was thereafter lodged on 17<sup>th</sup> April 2015 and when the parties appeared for taxation of the bill, both parties informed the learned Taxing Officer that they had agreed on disbursements at a total fee of United States Dollars Five Thousand (USD 5,000) as payable by the Respondent to the Applicant. The learned Taxing officer was further informed that the only items in dispute were items 1 to 20 and item 23 which related to instructions fees, perusals, drawings and service.
5. On 26<sup>th</sup> May 2014, the learned Taxing Officer made a Ruling to the effect that the Attorney General in representing the Applicant was performing his general duties as required of him under the Constitution of the Republic of Uganda and therefore was not entitled to instruction fees as claimed. The Inspector General of Government being dissatisfied with that ruling has instituted the present Taxation Reference.

### **III. THE APPLICANT'S CASE**

6. The Applicant's case, as contained in the Notice of Motion aforesaid, is that the learned Taxing Officer erred in law when she found that the Applicant is not entitled to items 1 to 20 and item 23 of the bill of costs that related to instructions fees, perusals, drawings and service.
7. The Applicant further contended that denying the Attorney General of the Republic of Uganda instructions fees is inconsistent with the core principle of equality of parties before courts of justice and the principles for the establishment of the East African Community.



#### **IV. THE RESPONDENT'S CASE**

8. It is the Respondent's case that the learned Taxing Officer applied the right principles of law and correctly found that the Applicant was not entitled to items 1 to 20 and item 23 of the bill of costs related to instructions fees, perusals, drawings and service.

#### **V. ISSUE FOR DETERMINATION AND SUBMISSIONS**

9. In light of the parties' respective positions, the issue for determination was framed as to "***Whether or not the learned Taxing Officer erred in law when she came to the conclusion that the Applicant is not entitled to instruction fees, perusals, drawings and service.***"

#### **SUBMISSIONS**

10. The Applicant's complaints are contained in an Affidavit in support sworn by Mr. Bafirawala Elisha, Principal State Attorney in the Attorney General's Chambers of the Republic of Uganda dated 8<sup>th</sup> June 2016 and written submissions filed on 15<sup>th</sup> December 2016.

11. The Applicant first of all faulted the Taxing Officer for finding that the Attorney General of the Republic of Uganda representing the Inspector General of Government was not entitled to instruction fees because in doing so, he was performing his general duties as required of him under the Constitution of Uganda and that no evidence was tendered in court to show that the Attorney General was paid instruction fees or had demanded any instruction fees from the Inspector General of the Government he was representing in this case. Rather, the Taxing Officer found that, the Attorney



General, as a public officer is not paid any fees in doing his job but earns a salary for so doing.

12. Given the aforesaid finding, it was the Applicant's submission that ***"denying the Attorney General of the Republic of Uganda instructions fees was inconsistent with the core principle of equality of parties before courts of justice and the principles for the establishment of the East African Community."*** In this regard, he argued that all litigants before this Court, in seeking justice and in the dispensation of justice by court, are all equal and ought to be treated fairly, equally and equitably. Moreover, referring to the Operational Principles of the Community and relying on Article 7(1) (f) of the Treaty on equitable distribution of benefits accruing or to be derived from the operations of the Community, the Applicant contended that ***"just as the Attorney General if and when condemned to pay costs to a successful party doth pays costs inclusive instruction fees, the same principle in equal measure should be available to the Attorney General where the Attorney general is a successful party."***

13. In the same vein, the Applicant, referring the Court to the provisions of Section 15 of the Government Proceedings Act Cap 77 Laws of Uganda, contended that the said provisions do not exclude the Attorney General from an award of instructions fees. He argued that, on the contrary, the abovementioned Section states that the same principles that apply to private persons/litigants shall in the same manner and measure without exclusivity apply to Government with regard to award of costs. Along the same line of argument, the Applicant submitted that Rule 9(2) of the Third Schedule of the Rules of Procedure of this Court does not envisage the exclusion of



the Attorney General from the enjoyment of the benefits of the award of costs including instruction fees, since if that was the case, the framers of the Rules could have expressly stated the exclusion.

14. It was thus the Applicant's submission that in the absence of such exclusion and in the face of the above provisions, the Attorney General was entitled to costs inclusive of instruction fees. Furthermore, the Applicant contended that Rule 11(1) of the Third Schedule of the Court Rules of Procedure, which set out the rules for taxation for this Court, does not mention instruction fees on ground of being a state attorney representing Government among exemptions given that disentitle a party from costs. His submission was, in sum, that "***there is no provision either in our domestic laws or in the treaty or rules of this court that bar the lawyers from the office of the Attorney General from claiming instruction fees.***"
15. The Applicant also contended that there was no justification to deny the Applicant costs on service under items 6,7,8,9 and 10 of the bill of costs since there were works and services that were incurred by the office of the Attorney General in pursuance of the defence of the Inspector General of Government.
16. To further buttress his argument that the Attorney General is entitled to costs, inclusive of instruction fees like any other litigant, the Applicant relied on the following case law where courts had basically addressed the matter pertaining to whether in-house counsel should be paid attorney's fees for legal work performed and had answered that issue in the affirmative. In this regard, reference was made to United States Court of Appeal Seventh Circuit in the



matter of Alice Textor and Others versus The Board of Regents of Northern Illinois University and Others 711.2D 1387; Garfield Bank Versus Folb (1994) [No. BO 74843. Second District Division Seven June 21, 1994]; Randye M. Holland, trustee & Others Versus Emil Jachmann & Another (No.1). 85 Mass. App. Ct. 202 January 8, 2014 – May 14, 2014 and PLCM Group, INC Versus Drexler (2000) No. S080201. May 8, 2000. Relying therefore on the above authorities, the Applicant submitted that the lawyers in the office of the Attorney General of the Republic of Uganda, being a unique counsel and in a unique position, are paid a salary from the consolidated fund and instructions are taken from line ministries and institutions and no fees are therefore paid to them. He argued however that just like an in-house counsel who is hired and paid a salary to represent and enter appearance for his clients, he is entitled to collect instruction fees even in the absence of evidence of documentation of a fee note.

17. It was the Applicant's further argument that the fact of a successful party being entitled to instruction fees should have no bearing on the issue that the state attorneys are salaried. He thus stressed the point that ***“as a matter of fact, the money recovered through the taxed bill does not go into the pockets of the State Attorneys but goes back to the consolidated fund.”***

18. The Applicant also contended that since the rationale of costs is that they are punitive in nature and are meant to atone the successful party for money and time spent on the case, the Attorney General, who was involved in preparing and defending the Reference should, as a successful party, recover the fees for the time expended litigating the matter. ***“Otherwise it would be unfair***



*to deny instruction fees to the office of the Attorney General because the lawyers practice in the public sector,”* the Applicant further argued.

19. Moreover, the Applicant contended that there was no reason to discriminate between counsel for the Attorney General and private counsel engaged in handling a particular case, since both counsels are bound by the same fiduciary and ethical duties to their clients and are both qualified to provide similar legal services. His further argument was that ***“for purposes of fairness, both parties should be entitled to instruction fees even in absence of a fee of note/billing.”***

20. The Applicant furthermore pointed out that the Taxing Officer relied on the authority of **Zuberi vs. The Returning Officer and Another [1973], EA 33, High of Tanzania, Court Civil Case No. 10 of 1970** in making her decision and in that regard submitted that ***“this authority is good authority as it was then. Legal practice is a pragmatic and progressive practice. It takes note of the changing world and judicial remedies and needs that arise and sets precedents accordingly.”***

21. The Applicant therefore summed up his submissions by contending that the Taxing Officer erred in law when she denied the Attorney General of the Republic of Uganda instruction fees in respect of **Taxation Cause No. 1 of 2015**. Hence, his prayer that the taxation Ruling made by her be set aside and the Applicant’s bill of costs be allowed with regard to items 1 to 20 and item 23 which related to instructions fees, perusals, drawings and service. The Applicant





also prayed that costs of this Taxation Reference be paid by the Respondent.

22. On his part, the Respondent, in his submissions, which also find full support in an Affidavit in reply sworn on 22<sup>nd</sup> November 2016 by the Respondent himself, strongly supported the Taxing Officer's Ruling from which this Reference arises.

23. The Respondent admitted that the Attorney General drew all the pleadings and represented the Applicant in **Reference No.5 of 2013 and Consolidated Application Nos. 8 and 9 of 2012** wherein the Applicant was awarded costs. He, however, contended that the Taxing Officer, relying on the case of **Zuberi vs. The Returning Officer & Another [1973] EA 33, High Court of Tanzania, Civil Case No. 10 of 1970** and being also mindful of Rule 9(2) of the Third Schedule of this Court's Rules and taking into consideration the relevant circumstances especially the Attorney General's duties as highlighted at pages 7 lines 16-27 of her ruling, rightly arrived at the conclusion that the Attorney General was not entitled to instruction fees.

24. Reference was also made to the case of **Job Kipknei Kilach Vs. DPP, the Ethics and Anti-Corruption Commission and the Attorney General: Petition No. 2 Of 2013** where the Court had ruled that instruction fees were meant to compensate a party for expenses paid to his advocates and learned Counsel contended that in the said case, the Court had noted that the Ethics and Anti-Corruption Commission had not instructed external lawyers but utilized the services of its salaried employees. It was also pointed out that the Court, having found that the documents filed were not

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drawn in the name of a professional firm but in the name of the Commission, readily found that the latter was not entitled to the item of instruction fees and the award of Kshs. 100,000/= granted by the Taxing Officer as instruction fees was accordingly set aside.

25. In the same vein, the Respondent referred us to the case of **Commissioner of Lands vs. Oginga Odinga [1972] EA 125**, where the Court held that ***“in a case of a judgment with costs passed in favour of a government department represented by the Attorney General, the state counsel who acts for the department concerned is paid his salary and all other dues by the Government of Kenya. The costs recovered can go only into revenue not into the pockets of the state counsel. This position is entirely different from the case of a private litigant. The profit costs in respect of advocates’ work are simply paid over to the advocate. In fact, the advocate receives all monies and he pays over to his client only what is due to him under the judgment of the court.”***

26. The Respondent went on to assert, in the above context, that the Applicant did not tender any evidence that the Attorney General was paid instruction fees or that they had demanded any instruction fees from the Applicant.

27. In response to Counsel for the Applicant’s submission that the Taxing Officer had no justification to deny the Applicant costs on service of process under items 6, 7, 8, 9 and 10 of their Bill of Costs, the Respondent referred to the case of **Nalugo Margaret Sekiziyivu Vs. Bakaluba Mukasa Peter and the Electoral Commission** in which the Court had relied on the case of **Patrick**



**Makumbi Vs. Sole Electronics: SCCA No. 11 of 1994** to hold that: *“instruction fees should cover the advocate’s work including taking instructions as well as other work necessary in presenting the case for trial or appear as the case may be.”* In that regard, therefore, the Respondent pointed out that items 6,7,8,9 and 10 of the bill of costs being in respect of service of the Respondent to reference on all other parties, that costs of service were also seen to be included in instruction fees because it was work necessary in presenting the response to the Reference and hence the Taxing Officer was justified in denying the costs in respect of those items, he further argued.

28. In conclusion to his submission, the Respondent submitted that the Taxing Officer did not err in law in denying the Attorney General instruction fees in respect of **Taxation Cause No.1 of 2015** and prayed therefore for the dismissal of this Reference with costs.

29. In his submissions in rejoinder, the Applicant brought the Court’s attention to some provisions of the Laws of Uganda, to wit, Section 1(a) (The Interpretation section) of the Advocates Act Chapter 267; Section 19(2) of the Advocates Act Chapter 267; Part VI of the Advocates Act Chapter 267 and Section 6 of the Advocates Act Chapter 267 and with regard to the latter, he stressed that the definition of an advocate includes any person mentioned therein. He also contended that Section 6 of the Advocates Act was specifically created for persons who practice law as advocates but are exempted from the procedures of enrolment and other procedures for private lawyers under the Act. He hastened to add that the exemption does not disentitle them from claiming instruction fees when costs are awarded to them.



30. He also criticized the Respondent's reliance on the case of **Commissioner of Lands Vs Oginga Odinga** [High Court of Kenya at Nairobi Civil Case 11411 of 1968] and submitted that the said ruling was no longer good authority as it had been overtaken by events due to the fact that the law, i.e. Rule 2 of the Advocates (Remuneration) Order relied upon, had been since repealed. Hence, it was his contention that the law and the authority aforementioned could not be relied upon to deny the Attorney General instruction fees and all other items that flow under instruction fees.

31. The Applicant's Counsel also took issue with the Respondent's argument pertaining to the affectation of costs recovered by a state attorney into a Government Consolidated Fund by pointing out the uniqueness of Government as "*a client*" and as a litigant in court.

32. The rest of the Applicant's submissions in rejoinder merely reproduced his main arguments that there were no good reasons for the Taxing Officer to deny the Attorney General instruction fees, that therefore, her ruling ought to be set aside and costs be allowed with regard to items 1 to 20 and item 23 related to instruction fees, perusals, drawings and service.

### **ANALYSIS**

33. We have carefully considered the able submissions of both Counsel as well as the authorities provided. As indicated in the Notice of Motion, this Taxation Reference was brought under Rule 114 of the Court's Rules which reads as follows:

***"Any person who is dissatisfied with the decision of the taxing officer may within (14) days apply by way of a***



***reference on taxation for any matter to be referred to a bench of three (3) judges whose decision shall be final.”***

34. This Court has had opportunity to deal with cases where applicants have challenged its Taxing Officer's orders and in determining those cases, the Court has relied on well settled principles governing this matter. In fact, as also submitted by both parties, the principles governing taxation of costs by a Taxing Master have been laid out by Spry V-P in the leading case of, **Premchand Raichand Ltd and Another Vs Quarry Services of East Africa Ltd and Others (No. 3) [1972] EA 162, at 163 to 165.** These principles as summarized by Richard Kuloba in his book entitled **Judicial Hints on Civil Procedure**, 2<sup>nd</sup> Edition, pages 118 to 119 are as follows:

- (a) A successful litigant ought to be fairly reimbursed for the costs he has had to incur;***
- (b) That costs be not allowed to rise to such level as to confine access to justice to the wealthy;***
- (c) That the general level of remuneration of advocates must be such as to attract recruits to the profession; and***
- (d) That as far as practicable, there should be consistency in the awards made;***
- (e) That there is no mathematical formula to be used by the taxing master to arrive at the precise figure. Each case has to be decided on its own merit and circumstances;***
- (f) The Taxing Officer has discretion in the matter of taxation but he must exercise the discretion judicially, not whimsically;***



***(g) The Court will only interfere when the award of the taxing officer is so high or so low as to amount an injustice to one party.***

35. The above mentioned principles have been followed and reaffirmed by several courts when they were considering reversing orders of Taxing Officers. For example, in the case of **Bank of Uganda Vs. Banco Arabe Espanol, SCC, App Number 23 of 1999**, Learned Justice Mulenga (JSC) laid out some of the principles on which a judge should interfere with a Taxing Officer's assessment of a bill of costs. He stated that ***"Counsel would do well to have these principles in mind when deciding to make, and/or when framing grounds of a reference. The first is that save in exceptional cases, a judge does not interfere with assessment of what a taxing officer considers to be a reasonable fee. This is because it is generally accepted that questions which are solely of quantum of costs, are matters with which the taxing officer is particularly fitted to deal and in which he has more experience than a judge. Consequently, a judge will not alter a fee allowed by a Taxing Officer merely because in his opinion he should have allowed a higher or lower amount. Secondly, an exceptional case is where it is shown, expressly or by inference that in assessing and arriving of the quantum of the fee allowed, the Taxing Officer exercised, or applied, a wrong principle. In this regard, application of a wrong principle is capable of being referred from the award of an amount, which is manifestly excessive or manifestly low. Thirdly, even if it is shown that the taxing officer erred on principle, the judge should interfere only on being satisfied that the error substantially affected the decision on quantum and that***



*upholding the amount would cause injustice to one of the parties...*”(Emphasis added) (See also Paul Ssemogerere and Zachary Olum Vs. Attorney General, SCC Application No. 5 of 2001).

36. This Court has also followed the aforesaid principles in, among others, Kenya Ports Authority Vs. Modern Holdings Ltd, Reference No. 4 of 2010; The Attorney General of Kenya Vs. Prof. Peter Anyang' Nyong'o & Others, Reference No. 5 of 2010; Democratic Party & Mukasa Fred Mbidde Vs. The Attorney General of the Republic of Uganda, Reference No. 3 of 2013.

37. Bearing in mind the afore-stated principles therefore we, shall now consider the grounds raised by the Applicant in the instant Reference. Before going further however, it is worth recalling, as indicated in the Taxing Officer's ruling, that parties had agreed on all items in the bill of costs lodged on 17<sup>th</sup> April 2015, except items 1 to 20 and item 23 relating to instruction fees, perusals, drawings and service. In that regard, the main task of the Taxing Officer was to make a determination on whether or not the Attorney General, who represented the Inspector General of Government, was entitled to instruction fees and other fees in the aforesaid items, after duly considering both parties' submissions on the matter in light with the applicable law. In so doing, the Taxing Officer went to great lengths to assess the relevant rules applicable to the matter.

38. In answer to the Attorney General's Counsel's contention that, according to the Government Proceedings Act Capt 77 Section 15, costs and incidental to the proceedings should be awarded in the same manner and on the same principles as in cases between

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private persons, the learned Taxing Officer opined that the trial court had done exactly that by awarding costs to the Attorney General under Rule 111(1) of this Court's Rules and that that step having been passed, the only task remaining was to determine what costs were awardable to the Attorney General. We agree with this reasoning because we are of the view that it reflects a good assessment of the aforesaid provisions.

39. Thereafter, the Taxing Officer went on to tax the costs as directed under Rule 112(1), according to the mandate set out in Rule 113(1), the guidance by Rule 113(3) and the discretion conferred upon her to allow or disallow costs under Rule 11(1) & (2) of the Third Schedule of this Court's Rules.

40. Recalling that disbursements incurred by the Applicant were allowed as agreed by the parties, she exercised her discretion under Rule 11(2) of the Third Schedule of this Court's Rules in considering the issue as to whether the costs awarded by the Court to the Applicant included instruction fees paid or payable to the Attorney General of the Republic of Uganda for representing the Inspector General of Government.

41. Having found that the bone of the contention revolved around the issue as to whether instruction fees were payable to a public officer such as the Attorney General, learned Taxing Officer pointed out that the duties and/or functions discharged by the Attorney General under Chapter 7 Article 119(c) of the Constitution of Uganda "***are of public interest and he is paid a salary out of a consolidated fund that is clearly provided by the public.***" And relying on the case of **Zuberi Vs. The Returning Officer and Another [1973]**





(supra), she found that ***“the Attorney General and all the state attorney in his office are state officers doing the general duties that they are employed to do and earn a salary for the work they do therefore he is not entitled to instruction fees. Items 2 to 20 and item 23 all flow from instruction fees as provided under Rule 9(3) of the Third Schedule are taxed off.”***

42. Considering the issue at hand and bearing in mind the principles stated above guiding the reversal of taxing officer’s order by the Court, it is now upon us to determine whether we should accede to the Applicant’s prayer to interfere with the Taxing Officer’s ruling.

43. It should be recalled in that regard that, as can be gleaned from the Notice of Motion and the affidavit of Mr. Bafirawala Elisha, this Reference is premised on the ground ***“that denying the Attorney General of the Republic of Uganda instruction fees is inconsistent with the core principle of equality of parties before courts of justice and the principles for the establishment of the East African Community.”*** On this basis, the Applicant has requested the Court ***“to exercise its discretion to interfere with the award of the taxing Officer as she relied on the wrong principles and/or incorrectly applied the principles in regard to instruction fees.”***

44. In order to make the case that this Court should uphold the principle of equality before the Court, learned Counsel for the Applicant made an analogy between the duties/functions of state attorneys from the Attorney General’s Chambers and those of in-house Counsel or private legal practitioners and submitted that they should be treated equally as regards the allowance of instruction fees. With respect,



we find this analogy untenable since the fees payable to those lawyers are governed by different legal regimes warranting a different treatment. In fact, as underscored by both parties, the Office of the Attorney General is established under Article 119 of the Constitution of the Republic of Uganda and the Attorney General is a member of the Executive, i.e. a Cabinet Minister. Its functions include, among others, to represent the Government in courts or any other legal proceedings to which the Government is a party. It is in that regard that the Attorney General represented the Inspector General of Government in proceedings before this Court.

45. From the foregoing, it is clear to us that the Office of the Attorney General is a public office, an organ of the Government of the Republic of Uganda and that state attorneys from this office are public officers whose functions are regulated by a legal regime different from the one governing in-house Counsel of private corporations or other private legal practitioners. It is our considered view therefore, that the application of a different approach in the allowance of instruction fees was justified by the different legal status applicable to the two categories of legal practitioners. The Taxing Officer had good reason to treat differently persons whose situations were different. We so hold.

46. Under the same issue of equality of parties before the Court, the Applicant's Counsel also relied on Article 7(1) (f) of the EAC Treaty to urge the point that denying the Attorney General instruction fees ran afoul of the principle of equitable distribution of benefits accruing or to be derived from the operations of the Community and measures to address economic imbalances that may arise from such operations. Learned Counsel made this simple assertion



without any supporting argument and we are therefore unable to find how the latter principle applies to the matter in issue.

47. Learned Counsel has also criticized the Taxing Officer for relying on the authority of **Zuberi Vs. The Returning Officer and Another [1973] EA 33** (supra), arguing that that authority was no longer good authority. It is our view, however, that Counsel fell short in showing what should be considered as pertinent authority owing to his assertion that legal practice as a pragmatic and progressive practice ought to take note of the changing world and the judicial remedies and needs that arise and set precedent accordingly. Indeed, Learned Counsel did not refer us to any decision that had subsequently overturned the impugned decision or any legal provision that had rendered the said decision inoperative. In the circumstance therefore, as we have pointed out above, the analogy made between the duties/functions of state attorneys and in-house Counsel of private corporations and other private legal practitioners is irrelevant to justify the recognition of same treatment to persons whose professional activities are governed by different legal regimes.

48. The Applicant's Counsel has also contested the Respondent's Counsel's reliance on the authority of **Kipknei Kilach Vs. D.P.P., The Ethics and Anti-Corruption Commission and the Attorney General of Kenya; Petition No. 2 Of 2013** where the Court, after stating that instruction fees were meant to compensate a party for fees paid to his advocates, held that in-house Counsel of a state corporation, i.e. The Ethics and Anti-Corruption Commission, being salaried employees of the latter, were not entitled to instruction fees. Again with respect to Learned Counsel for the Applicant and for the



reason given above, we are not convinced by his assertion that the aforesaid authority is not applicable to the instant Reference, basing his argument on an analogy made between how Chambers of the Attorney General and private law firms carry out their respective legal functions. We say so because, although state attorneys are entitled to practise as advocates, they are public officers who are paid salaries to represent the Government in Court, as part of their normal duties. As a matter of fact, indeed, the Applicant did not pay any fees to state attorneys who represented him in the instant matter.

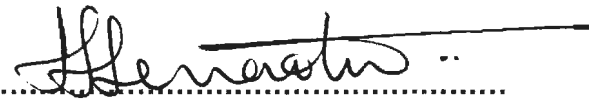
49. In a nutshell, we are of the view that the Taxing Officer, when exercising her discretion upon certain materials placed before her in **Taxation Cause No. 1 of 2015**, did not misdirect herself nor did she apply any wrong principle in denying the Attorney General of the Republic of Uganda instruction fees and fees for perusals, drawings and service.

## **VI. CONCLUSION**

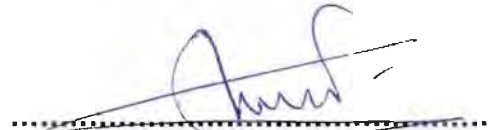
50. In light of the foregoing findings, we find no reason to interfere with the decision of the Taxing Officer. The Reference is accordingly dismissed with further order that the Respondent shall be awarded costs to be borne by the Applicant.

51. It is so ordered.





ISAAC LENAOLA  
DEPUTY PRINCIPAL JUDGE



FAUSTIN NTEZILYAYO  
JUDGE



FAKIHI A. JUNDU  
JUDGE

