

REPUBLIC OF KENYA
IN THE HIGH COURT OF KENYA AT NAIROBI
MILIMANI COMMERCIAL & TAX DIVISION
HCCOMMITA/E290/2024

HASHI ENERGY LIMITED (IN LIQUIDATION)
APPELLANT

VERSUS

COMMISSIONER OF DOMESTIC TAXES.....
RESPONDENT

*(Being an appeal arising from the whole judgment of the Tax Appeals Tribunal delivered on
4th October 2024 in Tax Appeals Tribunal Number E699 of 2023)*

JUDGMENT

Introduction

1. This Judgment is in respect of an appeal filed by Hashi Energy Limited (in Liquidation) (“the Appellant”) against the decision of the Tax Appeals Tribunal (“the Tribunal”) delivered on 4th October 2024, in which the Tribunal dismissed the Appellant's appeal and upheld the tax assessments by the Respondent (“the Commissioner”) against the Appellant amounting to **KES 7,178,023,154** across various tax heads.
2. The Appellant, a company previously engaged in the sale of LPG and the provision of food and fuel supplies to UN Peacekeeping Missions in the Democratic Republic of Congo (DRC), but currently under liquidation, was subject to a tax audit by the Respondent for the period 2017 – 2022. The audit covered several tax heads, including income from the Ration Food Business Unit (RBU), the UN Fuel Supply contract,

Pay As You Earn (PAYE), Value Added Tax (VAT), and Withholding Income Taxes (WHIT).

3. Following the conclusion of the tax audit, the Commissioner, vide his letter of 7th September 2023, issued an Objection Decision under Section 51(11) of the Tax Procedures Act and a demand for taxes in the sum KES. 7,029,209,729.00.
4. Dissatisfied with the Commissioner's Objection Decision and tax demand, the Appellant filed an appeal at the Tax Appeals Tribunal against the same. The Tribunal, by its judgment of 4th October 2024, dismissed the appeal, thereby upholding the Commissioner's tax assessment.

The Appeal

5. Aggrieved by the Tribunal's decision, the Appellant preferred an appeal to this Court vide its memorandum of appeal dated 28th November 2024, raising the grounds that: -
 - i. The Tribunal erred in law and fact by concluding that the Respondent's assessment was justified on the basis that the Appellant had failed to discharge its burden of proof.
 - ii. The Tribunal erred in law and fact by determining that the Appellant did not provide most of the documentation and information requested by the Respondent.
 - iii. The Tribunal erred in law and fact in finding that the Appellant failed to specify which documents it had provided to the Respondent.
 - iv. The Tribunal erred in law and fact in finding that the Appellant failed to respond or controvert the Respondent's findings but

made mere assertions without providing evidence that would persuade the Tribunal.

- v. The Tribunal erred in law and fact by failing to consider the Appellant's explanations in support of its case.
 - vi. The Tribunal erred in law and fact by disregarding the evidence and supporting documentation provided by the Appellant in support of its case.
 - vii. The Tribunal erred in law and in fact in upholding the Respondent's assessment.
6. In opposition to the Appeal, the Respondent filed its Statement of Facts (SoF) dated 10th April 2023, essentially supporting the Tribunal's judgment upholding the tax assessment.
7. The Appeal was canvassed by way of written submissions. The Appellant, through its Counsel, Ms. Cindy Mochere, filed submissions dated 6th June 2025. Mr. Nyapara, the Respondent's Counsel, filed submissions dated 30th May 2025 on behalf of the Respondent.

Appellant's Submissions

8. The Appellant, through its Counsel, submitted that the Tribunal erred both in law and in fact by upholding the Respondent's assessments. In relation to the income from the **Ration Food Business Unit (RBU)** and the **UN Fuel Supply Contract**, the Appellant contended that both contracts were international in nature, executed under the auspices of the United Nations, managed predominantly in the Democratic Republic of Congo (DRC) and Dubai, not in Kenya.
9. According to the Appellant, the warehousing in Mombasa was merely a transit point. It was therefore the Appellant's position that the Tribunal

misapplied Sections 3(1) and 4(a) of the Income Tax Act by disregarding the “**source rule**” which provided that income is only taxable where it is effectively earned.

10. The Appellant asserted that its Kenyan domicile and administrative functions did not create a sufficient “**taxable presence**” or nexus for these specific business units. To subject this income to taxation in Kenya would, in the view of the Appellant, constitute unjust double taxation, as it was already earned and potentially taxed in another jurisdiction.
11. On the UN Fuel Supply Contract, Counsel submitted that the Tribunal erred in treating income arising from the facility financed through Hashi Energy Holdings (Mauritius) as taxable in Kenya merely because the Appellant was incorporated in Kenya. The Appellant maintained that the contract was executed and consummated offshore and that the Tribunal wrongly ignored reasonable explanations for missing documents, which arose due to the Appellant’s liquidation status.
12. Regarding **interest, “profit share”, and bank charges**, the Appellant faulted the Tribunal for endorsing the Respondent’s blanket disallowance of Kshs. 3,189,110,930 in interest and “profit share” expenses, along with KES. 248,515,233 in bank charges. The Appellant maintains that these were legitimate financing costs, and the lack of full documentation was due to the ongoing liquidation, a practical reality that the Tribunal failed to consider.
13. It was submitted that partial records, including the Eco Bank loan ledger, had been provided, and that the “profit share” payments reflected Shariah-compliant financing structures, which the Respondent failed to appreciate. It was further urged that the Tribunal misapplied

Section 15(1) of the Income Tax Act by failing to recognize that such expenses were wholly and exclusively incurred in the production of income.

14. On the PAYE assessment, the Appellant submitted that the Tribunal erred in finding that PAYE was payable on salaries for DRC-based staff. It was contended that employment income is taxable where services are performed, and since the employees were based in the DRC working for the UN mission, the Respondent had no jurisdiction to demand PAYE. Counsel argued that payroll processing in Kenya was an administrative convenience and did not create a taxable nexus under Section 5(1)(b) of the Income Tax Act.
15. In respect of VAT, the Appellant submitted that the Tribunal and the Respondent failed to evaluate the nature of the alleged variances between VAT returns and audited accounts, taking into account the nature of the supplies. It was argued that significant portions of the underlying supplies consisted of zero-rated or exempt supplies, including LPG sales, transit transport services, and fuel supplies to the UN. The Appellant maintained that full reconciliations were not possible due to liquidation, but explanations were provided and disregarded.
16. On Withholding Tax, the Appellant submitted that the Tribunal erred in upholding the assessment of KES.263 million on all payments to non-resident lenders. Counsel maintained that the “profit share” arrangements were part of Shariah-compliant financing and could not be treated as interest simpliciter. The Tribunal and the Respondent, it was argued, failed to consider treaty obligations or the commercial substance of the arrangements.
17. Finally, on the burden of proof, while the Appellant conceded that under Section 56 (1) of the Tax Procedures Act the obligation rests with

the taxpayer, it was, however, submitted that the Tribunal erred in applying the rule rigidly without regard to the Appellant's liquidation status. Counsel maintained that the Appellant had acted diligently, producing partial records and reasonable explanations, and that the Tribunal's blanket rejection was unfair.

18. In the premises, the Appellant prayed that the appeal be allowed, the Tribunal's judgment of 4th October 2024 be set aside, and the assessments be vacated.

Respondent's Submissions

19. The Respondent, on the other hand, submitted that the Tribunal correctly upheld the assessments. In relation to Ration Food Business (RBU) and the UN Fuel Supply Contract, the Respondent submitted that the Appellant, being a Kenyan-registered and domiciled company, is, in line with Sections 3 and 4 of the Income Tax Act, liable for tax on all income that accrues in or is derived from Kenya.
20. The Respondent maintained that the management of the contracts, the consolidation of payroll and expenses, and the ultimate control from Kenya established a sufficient **taxable presence** and nexus for this income to be taxed under Kenyan law
21. It was argued that the RBU income was taxable in Kenya because the Appellant was domiciled in Kenya, managed the contract from Kenya, and expensed DRC payroll in its Kenyan accounts. The Respondent maintained that under Sections 3 and 4 of the Income Tax Act, the income accrued to a resident entity and was properly chargeable to tax. The Respondent therefore asserted that the Appellant's failure to declare this income in its tax returns justified the

issuance of assessments under Section 29(1) of the Tax Procedures Act.

22. With respect to **financing costs and bank charges**, the Respondent submitted that the Appellant failed to produce sufficient evidence to support the deductions. It was argued that the variances between the Eco Bank loan ledger and the audited accounts revealed unreconciled differences, which justified the disallowance of over **KES. 3,189,110,930** in *interest* and *“profit-share”* expenses, as well as **KES. 248,515,233** in bank charges.
23. The Respondent maintained that the variances between the records provided and the audited accounts raised significant doubts as to the authenticity and deductibility of these expenses. Further, that the Appellant failed to discharge its burden of proof as required by Section 56 of the Tax Procedures Act by providing adequate supporting documents such as such as complete loan agreements, statements, and reconciliations, to substantiate its claims.
24. **On Pay As You Earn (PAYE)**, the Respondent maintained that under Section 5(1)(b) of the Income Tax Act, payments to non-resident employees working under the control of a Kenyan employer are deemed to accrue in Kenya. The Respondent argued that the Appellant’s Kenyan office exercised HR and payroll management, and therefore subject to PAYE.
25. As regards VAT, the Respondent submitted that the Appellant’s VAT returns for 2018–2020 showed discrepancies exceeding KES 9.9 billion compared with audited accounts and ledgers. The Appellant, it was argued, failed to provide reconciliations, invoices, or delivery notes, and the Tribunal correctly upheld the amended assessments under Section 31 of the Tax Procedures Act.

26. On Withholding Tax, the Respondent submitted that Section 35(1)(e) of the Income Tax Act required the Appellant to withhold 15% on interest payments to non-residents. The Appellant, it was argued, made substantial payments to Eco Bank, PTA Bank, and BGF Bank but failed to withhold tax. The Respondent maintained that the Tribunal's decision to uphold the assessment of Kshs. 63 million was therefore proper.
27. Finally, **on the burden of proof**, the Respondent submitted that Section 56 of the Tax Procedures Act placed the duty squarely on the taxpayer, and the Appellant failed to discharge this burden by failing to produce material records. The Respondent asserted that liquidation is not a valid excuse for non-compliance with statutory obligations.
28. The Respondent accordingly prayed that the appeal be dismissed with costs.

Analysis and Determination

29. I have carefully considered the grounds of appeal, the submissions by the parties, and the relevant legal provisions and precedents. I find the following as requiring determination by this Court: -
- i. Whether income from the Ration Food Business Unit (RBU) and the UN Fuel Supply Contract was properly chargeable to tax in Kenya.
 - ii. Whether the disallowance as an expense, of interest and bank charges was justified.
 - iii. Whether PAYE was payable on emoluments of DRC-based staff.

- iv. Whether the VAT assessments were valid.
- v. Whether the Appellant was liable to withhold tax on interest and profit-share payments to non-resident lenders.
- vi. Whether the Tribunal correctly applied the burden of proof

Whether income from RBU and the UN Fuel Supply Contract was chargeable to tax in Kenya.

30. The Appellant contended that the RBU and UN Fuel Supply contracts were executed and managed predominantly outside Kenya (in the DRC, with logistics handled from Dubai), and therefore should not be taxed in Kenya. It invokes the source rule under sections 3 and 4 of the Income Tax Act (ITA), arguing that taxing such income would result in unjust double taxation.
31. The Respondent's position is that the income is taxable in Kenya because the Appellant is a Kenyan-domiciled company that managed the contracts from Kenya, booked payroll for DRC staff in its Kenyan financials, and failed to declare this income. According to the Respondent, Section 4(a) ITA expressly deems income from a business carried on partly within and partly outside Kenya as accruing in Kenya.
32. Kenya operates a source-based tax regime, meaning that income is only subject to tax in Kenya if it accrued in or was derived from Kenya. Section 3(1) of the Income Tax Act provides that:

“.....a tax to be known as income tax shall be charged for each year of income upon all the income of a person, whether resident or non-resident, which accrued in or was derived from Kenya.”

33. Section 4(a) Income Tax Act, clarifies that:

“where a business is carried on or exercised partly within and partly outside Kenya by a resident person, the whole of the gains or profits from such business shall be deemed to have accrued in or to have been derived from Kenya.”

34. In this case, evidence on record reveals that while some of the activities were executed abroad, the control, management, and accounting were rooted in Kenya. The deeming provision under Section 4 (a) of the Income Tax Act attaches a Kenyan nexus to such income. The Appellant’s reliance on double taxation fails, since DRC is not one of the countries with which Kenya has established a Double Taxation Agreement.

35. In the premises, the Court finds the Respondent’s argument, as upheld by the Tribunal, to be the correct legal position. This ground of appeal, therefore, fails. The fact that the UN Fuel Supply contract was funded by the PTA Bank through the Appellant’s Holding company incorporated in Mauritius does not of itself make the income have been derived outside Kenya. The Appellant’s argument that some of the documents could not be availed due to its liquidation status, while may be a practical reality, does not meet the statutory threshold.

Whether the disallowance as an expense, of interest and bank charges was justified

36. The Appellant argued that the Tribunal erred in upholding the blanket disallowance of KES 3,189,110,930 in interest and "profit share" expenses, along with KES 248,515,233 in bank charges. The Appellant maintains that these were legitimate financing costs, and the

lack of full documentation was due to the ongoing liquidation, a practical reality that the Tribunal failed to consider. The Appellant also highlights that the "profit share" arrangements were part of Shariah-compliant financing and should not have been summarily categorized as non-deductible expenses.

37. The Respondent disallowed the expenses due to a lack of supporting documentation and alleged variances between the provided loan ledgers and audited accounts. The Respondent argues that the Appellant failed to prove that the expenses were "wholly and exclusively" incurred in the production of income as required by Section 15(1) of the Income Tax Act.

38. It argued that *profit-share* payments under Shariah-compliant financing structures are deductible only when substantiated as interest expenses wholly and exclusively incurred in producing income.

39. Section 15(1) Income Tax Act allows deductions for expenses incurred in the production of income in the following terms:

“For the purpose of ascertaining the total income of any person for a year of income there shall, subject to section 16 of this Act, be deducted all expenditure incurred in such year of income which is **expenditure wholly and exclusively incurred by him in the production of that income,** and where under section 27 of this Act any income of an accounting period ending on some day other than the last day of such year of income is, for the purpose of ascertaining total income for any year of income, taken to be income for any year of income, then such expenditure incurred during such period shall be treated as having been incurred during such year of income.” [emphasis added]

40. Further, Section 16 of the Income Tax Act makes it abundantly clear that “no deduction shall be allowed in respect of-(a)any expenditure or loss which is not wholly and exclusively incurred by him in the production of the income.” In Commissioner of Domestic Taxes v Ocean Freight (East Africa) Limited [2018] KECA 281 (KLR), the Court of Appeal upheld the argument that only expenses wholly and exclusively incurred for the production of the income to which they relate are deductible as against the income.

41. Similarly, in Ocean Freight (East Africa) Limited v Commissioner of Domestic Taxes [2017] KEHC 5023 (KLR), this Court recognized that only expenses wholly and exclusively incurred for the production of an income are deductible. The Court stated that: -

“I so say noting that what section 15(1) requires for an expenditure to be allowable is that the expenditure need to be wholly and exclusively incurred by the tax payer in the production of the income.”

42. The law, however, places the burden on a taxpayer to demonstrate that the expense was actually “wholly and exclusively” incurred for the production of income to which they relate.

43. In the present case, the Appellant acknowledged that it had not provided sufficient documentation to the Respondent. Again, they attributed this to the ongoing liquidation. The Appellant’s acknowledged partial documentation and explanations, while sympathetic in light of liquidation, do not meet the statutory threshold. Variances between ledgers and audited accounts further undermined reliability.

44. Consequently, I therefore uphold the Tribunal's finding that the disallowance of interest and bank charges was proper and within the law.

Whether PAYE was payable on the emoluments of DRC-based staff.

45. The Appellant submitted that PAYE is not payable on the salaries of its DRC-based employees because their services were rendered exclusively in the DRC, and not in Kenya. It contends that salary processing in Kenya was merely administrative. The Appellant argued that the place where services are performed, not the place of payroll administration, determines the tax nexus for employment income.

46. The Appellant challenges the Respondent's interpretation of Section 5(1)(b) of the Income Tax Act, which the Respondent claims applies because the employees were "rendering services to a resident employer."

47. The Respondent, on the other hand, maintains that under Section 5(1)(b) ITA, income paid by a resident employer to non-resident staff is deemed to have accrued in Kenya, regardless of where services were rendered.

48. Section 5(1) (b) of the Income Tax Act provides as follows

"Income from employment

"For the purposes of section 3(2)(a)(ii) of this Act, an amount paid to-

(a)

(b) a non-resident person in respect of any employment with or services rendered to an employer who is resident in Kenya or the

permanent establishment in Kenya of an employer who is not so resident,

shall be deemed to have accrued in or to have been derived from Kenya. [emphasis added].

49. From the above provision of the law, it is explicit that emoluments paid by a resident employer to any employee are deemed to accrue in or be derived from Kenya. The Appellant, being a Kenyan entity, fell within this definition.

50. Accordingly, the Court finds that the Tribunal was entitled to conclude, in law, that PAYE applied.

Whether the VAT assessments were valid

51. The Respondent identified variances exceeding KES 9.9 billion between VAT returns and financial statements for 2018-2020. The Appellant argued that the VAT assessments, based on a comparison of sales from its financial statements with VAT returns, are invalid. The Appellant submitted that a significant portion of its sales were either zero-rated (LPG, transit transport) or exempt (UN supplies under international agreements), which would explain the discrepancy. The Appellant acknowledged the lack of full reconciliation due to liquidation but asserted that the variances were not necessarily due to undeclared taxable supplies.

52. The Respondent maintains that the variances, amounting to KES 9.9 billion, constituted undeclared taxable supplies, as the Appellant failed to provide sufficient documentation to reconcile them.

53. Section 5(1) of the VAT Act imposes tax on taxable supplies unless specifically exempt or zero-rated. The burden to prove exemption lies with the taxpayer.
54. Again, the Appellant expressly admitted that “full reconciliations could not be provided due to liquidation constraints and loss of access to certain records.” Without reconciliations, invoices, or customs documentation, this Court finds that the Tribunal was correct to uphold the VAT assessments.
55. The burden lay on the Appellant to prove what portion of the sales and purchases were vatable (whether at the standard rate or any other rate), or were exempt. The Appellant having failed to discharge this burden, the Tribunal’s findings were therefore correct in law.

Whether the Appellant was liable to withhold tax on interest and profit-share payments to non-resident lenders.

56. The Commissioner assessed WHT of KES 263 million under Section 35(1)(e) ITA, on the basis that payments to non-resident lenders constituted interest. The Commissioner stated that the Appellant had failed to provide proper documentation and asserted that WHT was due under Section 35(1)(e) of the Income Tax Act.
57. The Appellant challenged the WHIT assessments, stating that its “profit share” arrangements were Shariah-compliant financing structures not properly characterized by the Respondent. It further argued that liquidation limited access to loan agreements.

58. Appellant maintained that the Respondent failed to properly consider the nature of the financing, specifically the Shariah-compliant "profit share" arrangements, which may not be treated as "interest" for WHIT purposes.
59. The Appellant also claimed that the Respondent disregarded applicable treaty obligations and the cross-border context of the loans.
60. Withholding (income tax) tax (WHIT) is chargeable by virtue of Sections 3 and 10 of the Income Tax Act, and is deducted, remitted, and accounted for in accordance with Section 35 of the Act.
61. Section 3(2) (b) of the Income Tax Act imposes income tax on *interest income*. Section 10, on the other hand, defines what income is *deemed* to accrue in or be derived from Kenya, and provides that where a resident person or a person having a permanent establishment in Kenya makes a payment to any other person in respect of, among others, *interest and deemed interest*, then the amount so paid shall be deemed to be income which accrued in or was derived from Kenya.
62. Section 35 of the Act provides for the mechanism of how the tax is to be collected, deducted (at the appropriate rate), and accounted for. Section 39A of the Tax Procedures Act
63. It was not seriously disputed that a review of the Appellant's records by the Respondent established that the Appellant obtained financing from several institutions, including Eco Bank Limited, the Eastern and Southern African Trade and Development Bank, BGF I Bank Group S.A., and DRC Financial Services, and that it failed to withhold and remit income tax on the payments made thereunder, contrary to section 35(1)(e) of the Income Tax Act.

64. The Appellant's contention that the impugned payments arose from Shariah-compliant "profit share" arrangements allegedly mischaracterized by the Respondent is not persuasive. The Income Tax Act defines "interest" expansively to include interest payable in any manner in respect of a loan, debt or credit, and expressly encompasses any premium, discount, commitment or service fee paid in respect of a loan or credit.
65. Consequently, where a financing arrangement results in a return or "profit" paid in respect of a loan or credit, such payment falls within the statutory definition of interest, regardless of the terminology adopted by the parties. The mere labelling of the payments as "profit share" does not exempt them from the tax treatment accorded to interest under the Act.
66. In any event, the Appellant failed to discharge its statutory burden of proof. No financing agreements, bank statements, or other documentary evidence were produced to rebut the Respondent's characterization of the payments.
67. For those reasons, the Court is satisfied that the Tribunal correctly held that, in the absence of contrary evidence, the Respondent was entitled to treat the payments as interest subject to withholding tax.

Whether the Tribunal correctly applied the burden of proof

68. The Appellant acknowledged the general principle that under Section 56 of the Tax Procedures Act, the burden of proof lies with the taxpayer. but argued that the Tribunal applied this principle rigidly and without regard to the unique circumstances of this case, namely the

company's liquidation status. The Appellant submitted that it made "reasonable effort within the taxpayer's capacity" to provide documentation and explanations.

69. The Respondent's position is that the Appellant failed to discharge this burden by not providing sufficient and relevant documents, and that the Tribunal was right in its findings.

70. Section 56(1) of the Tax Procedures Act places the burden on the taxpayer to prove that an assessment is excessive. It provides that:

“In any proceedings under this Part, the burden shall be on the taxpayer to prove that a tax decision is incorrect. “

71. The above statutory position is reinforced under the **Tax Appeals Tribunal Act, 2013. Section 30 of the Act** places the burden squarely upon the appellant before the Tribunal to prove its case. The Tribunal does not sit as an assessor of the Commissioner's decision in the abstract, but adjudicates whether the taxpayer has discharged the evidential and legal burden of demonstrating error.

72. The combined effect of these provisions is that a tax assessment enjoys a presumption of correctness, and it is incumbent upon the taxpayer to dislodge that presumption through cogent evidence. This principle has been consistently upheld by the courts.

73. In **Kenya Revenue Authority v Man Diesel & Turbo Se, Kenya [2021] eKLR**, the Court explained the import of Section 56(1) as follows: -

“Placing the burden of proof in tax cases on the taxpayer reflects the unique nature of the tax system. This is evident from the

three-fold justifications for placing the burden on the tax payer. These are: - (a) the presumption of correctness; (b) the government's need for revenue' and, (c) the taxpayer's possession of evidence. The taxpayer's burden of proof comprises two parts: - establishing, with evidence, the underlying facts on which the law is to operate (and in this regard, the standard of proof to which each fact must be proved is relevant);[16] and - that the operation of the law when applied to those facts establishes that the assessment is excessive or erroneous."

74. Similarly, in Commissioner of Domestic Services V Galaxy Tools Limited, [2021] eKLR, the Court upheld the principle and explained that:

"This country operates under a self-assessment tax regime. Under this regime, the tax payer assesses self and declares what he considers to be taxable income on which he then pays tax to the authorities. For this reason, the tax laws are coached in a manner that gives the tax authorities wide powers and discretion in ascertaining ex-post facto, what taxable income is.

Further, the tax Laws reverse the well-known principle of evidence of "he who alleges must proof". In this regard, the tax authorities would assess what it considers to be the tax due from a taxpayer and the tax laws would burden the tax payer to disprove that the assessment or tax demanded is wrong or incorrect. This is borne by the fact that the assessment and demand is ordinarily made way after the tax payer has assessed himself and made a declaration of what according to him is the

tax payable and has already paid such tax. The burden is therefore shifted to the tax payer because, the tax authority has to rummage through the documents of the tax payer years after the tax payer assessed himself and paid what he considered to be his tax liability.”

75. The Court notes that the Appellant expressly conceded that it did not provide sufficient supporting documentation, explaining that it was undergoing liquidation at the material time. That explanation, however, does not relieve a taxpayer of its statutory obligation to keep, produce, and maintain records necessary to support its tax position.

76. The Appellant’s liquidation, though an unfortunate circumstance, does not shift the statutory burden. While the Appellant offered explanations, the absence of material records, reconciliations, and contracts left the Tribunal with little to test the accuracy of its assertions.

77. In those circumstances, and in the absence of cogent documentary evidence to controvert the Respondent’s assessment, the Tribunal cannot be faulted for upholding the Respondent’s tax assessments and demand.

78. Accordingly, the appeal is dismissed in its entirety. The judgment of the Tax Appeals Tribunal delivered on 4th October 2024 is hereby upheld.

79. The Appellant shall bear the costs of this appeal and those before the Tribunal

80. It is so ordered.

**SIGNED, DATED, and DELIVERED IN VIRTUAL COURT THIS
19TH DAY OF FEBRUARY 2026**

**ADO MOSES
JUDGE**

In the presence of: -

C/A - Moses

N/A.....for the Appellant

Nyapara..... for the Respondent

ORIGINAL