**EAST AFRICAN COURT OF JUSTICE**

**FIRST INSTANCE DIVISION**

**Ruling: 19th June 2020** *from* ***9:30 am***

*(Via Video Conference)*

**Taxation Reference No. 1 of 2019 The Secretary General of the East African Community v Rt. Hon. Margareth Zziwa**

**Reference filed on:** 18th June 2019.

**Rules:** 114, 84(1) & (2) and 85(1) of the East African Court of Justice (EACJ) Rules of Procedure, 2013.

**Subject matter:** Instruction fees awarded to the Respondent are allegedly excessive.

The Applicant challenges instruction fees of USD 359,376.99 which includes VAT 18% and getting up fees a quarter of the instruction fees that was awarded to the Respondent on 4th June 2019 in Taxation Cause No. 1 of 2019 arising from Reference No. 17 of 2014. The Applicant alleges that, the award is unreasonable since the taxing officer took into account irrelevant matters, did not properly abide with the legal principles in reaching his decision and failed to appreciate submissions by the Applicant. Further alleges that, there are mathematical miscalculations in the summation of the awards that are prejudicial to the Applicant and need to be addressed. He therefore seeks for orders setting aside the fees for a more reasonable and less award in the interest of justice.

The Respondent opposes the Reference for being incompetent and invites the Court not to interfere with the award as the taxing officer took into account all known principles of taxation and as contained in this Court Rules of Procedure of 2013, properly examined the content and nature of the proceedings and the pleadings by the parties and took into consideration the past awards in this Court among other things. The Respondent requests the Court not to set aside the award since the amount was a reasonable sum in the circumstance of this matter and the Taxing Officer even never increase the instruction fees by one third as is required in case of a Certificate of two Counsels granted and for there being no good cause shown by the Applicant to justify Court’s interference.

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