



The
Alba
Newsletter

September 2025

Empowering Your Legal Journey



ALBA Ladies Attend IAWJ-UC Annual Dinner at Speke Resort

On 16th August 2025, the ALBA Ladies—comprising Partners Ms. Anita Nantale and Ms. Winnie Kaitesi, together with Legal Associates Ms. Chelsea Tumwebaze and Ms. Ciary Kabatungyi attended graced the International Association of Women Judges - Uganda Chapter (IAWJ-UC) Annual Dinner at Speke Resort, Munyonyo.

The prestigious gathering, convened under the theme *“Celebrating Women of Substance,”* attracted a distinguished audience from Uganda’s legal fraternity and beyond. The event is dedicated to honouring women who have made exceptional contributions to the Judiciary, and who continue to inspire as role models of resilience, leadership, and impact.



We are especially proud that our Partner, **Ms. Anita Nantale**, was spotlighted during the evening for her invaluable contribution to the work of the IAWJ-UC through the Uganda Law Society Female Lawyers Committee, where she actively champions and supports the Chapter's initiatives and activities.

In her address at the launch of the IAWJ School Project in the Eastern Region, **Hon. Justice Olive Kazaarwe** made special mention of Ms. Nantale, inviting her to stand in recognition and join the distinguished chain of judges including **Chief Justice Alfonse Chigamoy Owiny-Dollo**, **Lady Justice Florence Nakachwa**, **Retired Hon. Justice Bart Magunda Katureebe**, and **Lady Justice Elizabeth Jane Alvidza**.



Justice Kazaarwe commended Ms. Nantale for her dedicated involvement with the IAWJ's earlier projects under the leadership of former ULS President, Mr. Bernard Oundo.



Ms. Anita Nantale (Left) together with the distinguished chain of judges (middle and right) during the launch

In the past....

On 11th August 2023, the spirit of giving and community solidarity shone brightly as the Uganda Chapter of the International Association of Women Judges, in collaboration with the Female Lawyers' Committee of the Uganda Law Society, initiated a remarkable charitable drive aimed at improving the lives of the children of Kidula Primary School. The donation visit was led by Hon. Lady Justice Olive Kazaarwe and Mr. Bernard Oundo, President of the Uganda Law Society. Notable individuals from the Uganda Chapter of the International Association of Women Judges included the diligent Mobilizer, Her Worship Roselyn Nsenge, as well as Hon. Lady Justice Joyce Kavuma, Her Worship Rehema Nassozi, Her Worship Amabilis Stella Maris, and Her Worship Rachael Nakyaze. Complementing this collaboration were members of the ULS Female Lawyers' Committee, Ms. Jamina Apio, and Ms. Anita Nantale, who exemplified the commitment of the legal community to making a tangible difference.



Hon. Lady Justice Joyce Kavuma (Left), Chief Magistrate Amabilis Stella Maris (Middle) together with Hon. Lady Justice Olive Kazaarwe(Right) handing over donations.



Past ULS President Mr. Oundo Bernard during donation visit with members of the ULS Female Lawyers Committee



Ms. Anita Nantale during the give away activity



Left to right: Ms. Jamina Apio, Ms. Anita Nantale, Her Worship Rehema Nassozi, Hon. Lady Justice Joyce Kavuma and Her Worship Rachael Nakyaze.

In The Press: Partner, Ezra Mugabi Weighs in on MTN–Airtel Duopoly in Daily Monitor

Our Founding Partner, Ezra Mugabi, was featured in the Daily Monitor newspaper of 26th August 2025, where he shared his expert views on the regulation of competition in the mobile money sector. His insights informed the paper's investigative report on the duopoly of MTN and Airtel, and how it has stifled the entry and growth of new players in the industry.

Mr. Mugabi particularly reflected on the coming into force of the Competition Act, 2023, which establishes a new legal framework for addressing anti-competitive conduct and ensuring a level playing field in key sectors such as telecommunications and financial services. He emphasized that effective enforcement of this law will be crucial in dismantling monopolistic practices and fostering innovation, consumer choice, and fair market participation.



Mr Ezra Mugabi, an advocate and founding partner at ALBA Advocates.

They had a large infrastructure base before the others came in, creating predatory tendencies... until 2024, there was no law to regulate competition.

... tice, it is a protracted, often one-sided negotiation.

"They have lower bargaining power. They are at the mercy of these two dominant players," says Fazio, who is also a Ugandan payments expert.

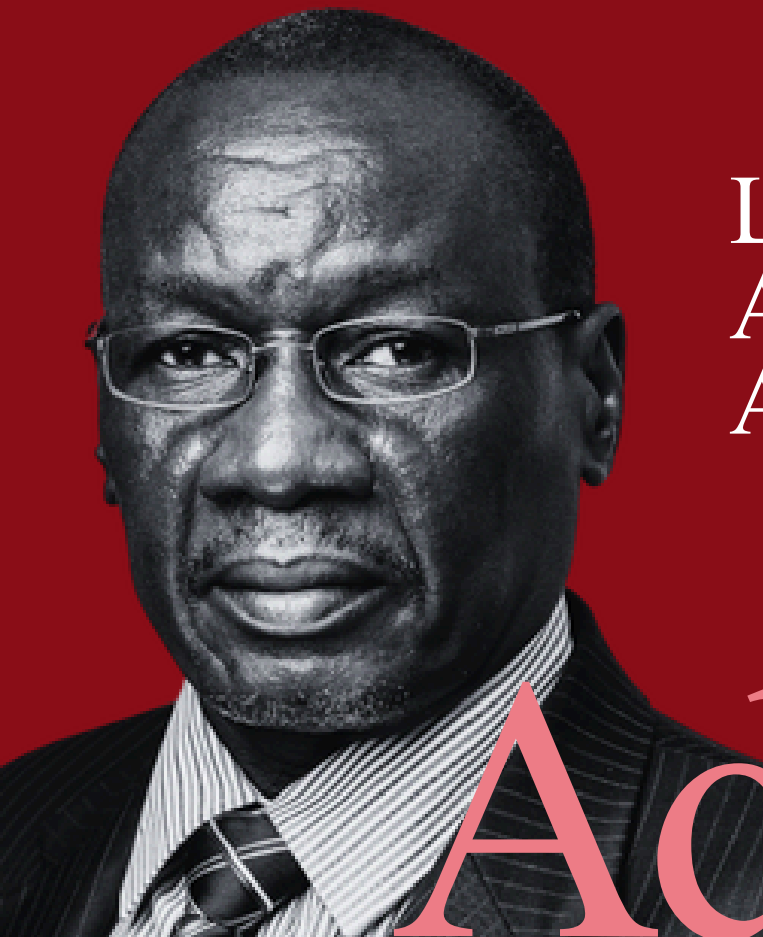
She notes that even when a fintech's product is good for the market, high



dm Money

The telecom duopoly stifling new entrants

Duopoly. According to the Uganda Bureau of Statistics, MTN and Airtel hold more than 34 million accounts—a duopoly. With minimal competition, they can charge higher fees, slow innovation, and shape the rules. Smaller players can only survive in niches. ...**P.20-21**



LIFE TIME ACHIEVEMENT AWARD WINNER

Retired Hon. Justice

Dr. Henry Peter Adonyo

On 15th August 2025, our Consulting Partner, Hon. Justice (Rtd) Dr. Henry Peter Adonyo, was honored with a Lifetime Achievement Award by the Radical New Bar of the Uganda Law Society at the prestigious RNB Tech Fest 2025 in Munyonyo, in recognition of his outstanding contribution to advancing the digitization of the Uganda Judiciary.



Hon. Justice (Rtd) Dr. Henry Peter Adonyo, who was unable to attend in person, received the award virtually and delivered a heartfelt acceptance speech online. His recognition was warmly received by over 1,000 attendees, both physically present and online, who joined the Uganda Law Society Governing Council in congratulating him on this milestone achievement.

Retired Hon. Justice

Dr. Henry Peter Adonyo

Acceptance Speech



It indeed my singular honour and pleasure to accept wholeheartedly the Radical New Bar of the Uganda Law Society Lifetime Award .

I am profusely grateful to the New Radical Bar led by its illustrious and most perpendicular President Hon. Isaac Ssemakadde, SC and the entire perpendicular Council for considering me for an award of this nature.

Words escape me given the fact that I am one of those few persons who do not go out to broadcast our many achievements as I believe that actions speaks louder than words.

Many may wonder as to who I am and what kind of person I am to be recognized at this inaugural Radical New Bar Gala Dinner & Legal Innovations Awards Ceremony, this 15th of August 2025.

I am but a humble servant of Uganda who has since retired from active judicial service, even though I still provide my expertise to the people of Uganda in areas of Mediation, Legal advice and other forms of Alternative Dispute Resolutions.

My journey in the transformation of the Uganda Judiciary from Analog to Digital is a long one, starting from around 1994.

Together with very many distinguished sons and daughters of this country and others beyond, I was able to be able to translate my childhood excitement with technology when I got the opportunity to turn those excitements into reality when I was presented with the opportunity to disrupt the then usual standards, in concert with others, for the better.

From around 1994, while as a Chief Magistrate, I do recall that an earlier study of on the Administration of Justice in Uganda of around 1987, 1988 or 1989 into the Judiciary, had some of its pertinent recommended areas of reforms being implemented .

One of those areas was how the Judiciary could turn its Analog system into Digital. From then on I became very much part of that journey as I do recall that by 1997 I was honoured to be part and parcel of an Information Technology Committee then briefly chaired by Hon. Lady Justice Ssebutinde but later substantially by Hon. Justice Egonda-Ntende and Hon. Justice Geoffrey Kiryabwire. Over time with my being a perpetual member of that committee, I became an established core part of the engine in the digitalization of the Uganda Judiciary.

For example, in the year 2000, I was assigned to head the Danida Judiciary Project whose Three- and half-year period was coming to an end. It was previously headed by foreign experts. Part of the project's core component was the digitalization of the Uganda Judiciary.

The first job I had to undertake was to negotiate with Danida the extension of the Project and ensure that the component of digitalization continued. That went well with Danida support to the Judiciary in that area continuing for many years thereafter.

By 1997/8 CCAS had been launched in the Uganda Judiciary and likewise by around 2001, the Judiciary 1st Information Strategic Plan had been launched.

Upon the launched of the IT Strategy, I was fortunate to be granted a scholarship by Danida to perfect my managerial and administrative skills which I did by undertaking a Master's in Business Administration (MBA) studies at ESAMI, Tanzania / Maastricht Business School , in The Netherlands.

Most importantly, my final research for the award of the master's degree was on appropriately on the " Role of Information Technology in the Administration of Justice in Uganda".

That research was further expanded and subsequently formed part of my doctorate degree studies between the years 2013 and 2016.

That research examined in detail and dissected the Judiciary IT Strategies, and many findings and recommendations were -

made consolidate the use of IT throughout Uganda as doing so would relieve judicial officers from doing largely clerical work of recording proceedings and record keeping.

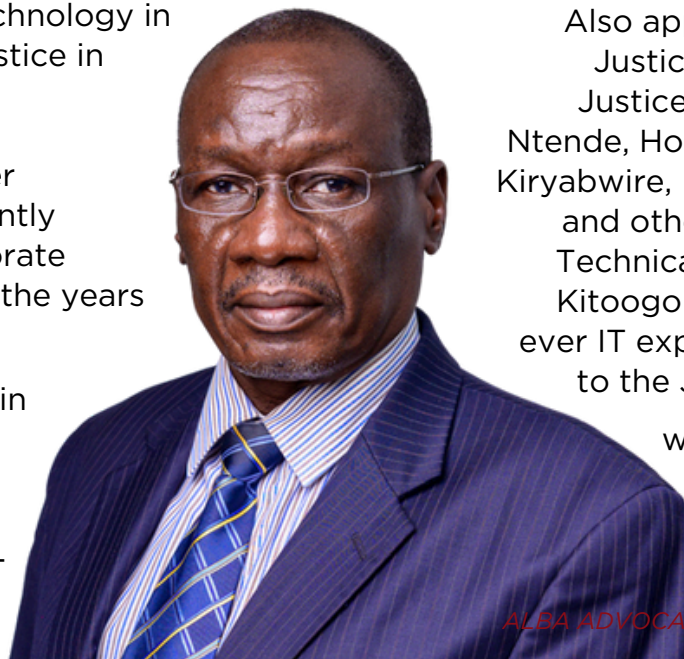
Overtime major progress has been made in the area of absorption of IT in the Judiciary as CCAS was improved , a Data Centre was in place and so was ULII an experimental use of court recording , launched and piloted , respectively in some courts.

From then on many other IT strategies were designed , launched and implemented, with the Judiciary taking head on its full digitization journey after ECCMIS was launched.

At the moment it is hard to comprehend how this journey started but with computers, both desktops and laptops abundantly available and an audio / video system which is enabling online hearing of cases and other pertinent processes like Online registering of cases, I am proud to have been part of that disruption journey. Many thanks go to Chief Justices Emeritus Samuel Waako Wambuzi, Benjamin Odoki, and Bart Katureebe. Kudos also go to the sitting Chief Justice Alphonse Owiny Dollo for finding sufficient funds to enable the continuing of the Judiciary digital journey.

Also appreciated are Lady Justice Ssebutinde, Hon. Justice Frederick Egonda Ntende, Hon. Justice Geoffrey Kiryabwire, Mr. Christian Eldon and other expert Judiciary Technical advisers then, Dr Kitoogo , who was the first ever IT expert to be assigned to the Judiciary together

with, Mr. Okwalinga, by the Ministry of Public Service to



help the Judiciary during its nascent period of digitalization, Mr. Kikaabi Fred , who with other experts, continue to shoulder the weight of Judiciary digitalization to date, many a Data entrants, Judges and Magistrates who welcomed the process, after an initial hesitation, and the Justice Law and Order sector institutions , especially the Directorate of Public Prosecutions which at one state enabled the Judiciary CCAS to communicate with its PROCAM system thus allowing communication, cooperation and coordination (The 3 Cs) between the two institutions.

There are many others whom I have not mentioned here but I would like to thank them abundantly for being there and for being part of my journey of transforming the Uganda Judiciary from Analog to Digital .

I am currently researching on AI and its application in the Justice system . Hopefully it will soon be out. At the same time, I am practicing law as a legal Advisor, Mediator and a keen participant in the process of Alternative Dispute Resolution.

Finally, I wish to thank you all for appreciating some of us while we are still alive. I pray that the Almighty God continue to gift the New Radical Bar abundant blessings to enable it to achieve its mission of ensuring that justice is served to the people of Uganda through transparent and accountable institutions; and within the law.

Thank you.

Hon Justice (Rtd) Dr Henry Peter Adonyo



Smart Taxes, Smarter Business: The Power of Strategic Tax Planning

By:
WINNIE KAITESI
PARTNER &
HEAD TAXATION



Taxation is one of the most significant considerations for any business, regardless of its size or industry. While taxes are a legal obligation, the way a business plans and manages its tax affairs can determine whether it thrives or struggles. Effective tax planning goes beyond simply filing returns; it is a proactive strategy that aligns financial decisions with tax efficiency, compliance, and long-term growth.

Tax planning is the process of analyzing a business's financial situation to maximize tax efficiency and minimize liability **within the framework of the law**. It involves structuring operations, transactions, and investments in a manner that leverages available tax reliefs, exemptions, deductions, and incentives.

What courts say:

The gold standard of legal tax planning was set in the famous case of ***Duke of Westminster v. IRC [1936] AC 1***, where the House of Lords affirmed that a taxpayer is entitled to so arrange their affairs as to reduce their tax liability, provided such arrangements are within the law.

Lord Tomlin's dictum in that case continues to stand as the cornerstone of tax planning jurisprudence:

"Every man is entitled if he can to order his affairs so that the tax attaching under the appropriate Acts is less than it otherwise would be.

If he succeeds, then, however unappreciative the Commissioners of Inland Revenue or his fellow taxpayers may be of his ingenuity, he cannot be compelled to pay an increased tax."

About us:



ALBA Advocates comprises four experienced partners, blending seasoned expertise with a fresh, innovative legal approach. We provide tailored, business-oriented legal solutions to meet diverse client needs while prioritizing their best interests. Our team is dedicated to building a strong reputation, achieving growth, and delivering exceptional client service.



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