



Joseph Luswata

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Joseph is a commercial disputes practitioner of considerable experience and acts for commercial banks (for contentious and non-contentious banking and finance mandates, including high-level matters dealing with financial institutions' regulation), two of Uganda's leading downstream petroleum companies and several other local and multinational entities. In tax, Joseph acts in both advisory and disputes mandates in and has represented significant clients in various matters before the tax authority, the Tax Appeals Tribunal and the Commercial Court.

Related services

[Litigation, Arbitration and Regulatory](#)

[Restructuring](#)

[Tax](#)

Related sectors

[Consumer Goods and Retail](#)

[Financial Services](#)

[Insurance](#)

[Industrials](#)

[Infrastructure, Construction and Transport](#)

Languages spoken

English

Experience

Experience has included advising:

- Vivo Energy, with successful results, in an industry significant USD40 million tax dispute with the Uganda Revenue Authority that determined the deductibility of lease rent and lease premium as revenue expenditure.
- A leading international school, with successful results, in industry-significant litigation to determine whether the school is an educational institution of a public character.
- Vivo Energy in a prosecuting a high value recovery and asset-tracing claim.
- Pride Microfinance, Uganda's leading micro-finance deposit-taking institution, in defending a landmark USD7 million claim for wrongful appropriation of shares.
- Stanbic Bank in appellate proceedings to determine the validity and enforceability of facilities granted to an illiterate borrower (including the scope of the disclosure obligations placed on illiterate persons).

Credentials

Professional Qualifications

- Advocate admitted to the High Court of Uganda.

Education

- University of Cambridge (Darwin College): Master of Laws (Commercial Law).
- Makerere University: Bachelor of Laws.
- Law Development Centre: Post-Graduate Diploma in Legal Practice (bar qualification).

Memberships

- Member of the Commonwealth Lawyers Association.
- Member of the East African Law Society.
- Member of the Uganda Law Society.

Insights

[The Tax Appeals Tribunal finds that stamp duty on a group insurance policy is UGX 35,000 irrespective of the number of beneficiaries under the policy](#)

14 February 2025

The Tax Appeals Tribunal has held in an industry significant ruling given on 14 February 2025 that stamp duty on a group insurance policy is UGX 35,000 irrespective of the number of beneficiaries under the policy.