



# Timothy Lugayizi

**Senior Associate | ALN Uganda | MMAKS  
Advocates**

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## Background

Timothy holds an LL. B (Hons.) degree from Makerere University and a Post Graduate Diploma in Legal Practice from the Law Development Centre. He is an Associate in the firm's Litigation Team and is mainly involved in commercial litigation.

Timothy has participated in several ground-breaking commercial litigation and is quickly gaining recognition in the market.

Timothy completed the 2018 Webber Wentzel Litigation Associate Foundation Programme in Johannesburg and has featured in the prestigious Chambers and Partners Litigation Guide 201 as a co-author of the Law and Practice in Uganda.

## Professional Membership

- Advocate, High Court of Uganda
- Member of Uganda Law Society
- Member of East African Law Society

## Professional Qualifications

2013: Postgraduate Diploma in Legal Practice, Law Development Centre (Uganda)

2012: LL.B (Hons.), Makerere University

## Career Summary

2023 – Date: Senior Associate, MMAKS Advocates, Uganda

2021 – 2023: Principal Associate, MMAKS Advocates, Uganda

2013 – 2021: Associate, MMAKS Advocates, Uganda

## Awards and Recognition

Feb 2018: Certificate of Participation in Webber Wentzel Litigation Associate Foundation Programme

## Top Matters

- Acting for Uganda Bankers Association and all commercial banks in Uganda in connection with a constitutional petition challenging the exercise of URA's powers under Sections 41 and 42 of the Tax Procedures Code Act, 2014, including declaring the said provisions unconstitutional following the issuance by URA of Notices pursuant to those provisions, on all commercial banks requiring them to provide the bank account details of all their customers.
- Acting for individual guarantors in connection with a High Court suit filed against them by Citibank Uganda in relation with Citibank which sought the recovery of a loan sum and interest on loan facilities which were proved to have been misapplied through a fraudulent conspiracy between a bank officer and a director of the borrowing company. The guarantors were successfully defended from liability of the total sum of about USD 9.4 million which was the sum found to be due to Citibank by the borrowing Company as at the date of Judgment.
- Acting for Crane Bank in connection with a Supreme Court appeal seeking to set aside an award of USD 1.53 million in damages for fraud in the sale of mortgaged property made by the Court of Appeal. The Appeal was allowed with costs to the Bank in the Supreme Court and all the lower Courts.
- Acting for Bank of Uganda in connection with defending a suit against it for breach of copyright for use of a monument based on the plaintiff's sculpture on the face of the UGX 20 thousand note for which the plaintiff sought general damages of UGX 1 billion (approx. USD 259 thousand) for the UGX 20 thousand note and this could have resulted in a potential liability of UGX 6 billion (approx. USD 1.6 million) in respect of the monuments appearing on other Ugandan currency notes.
- Acting for Tullow Uganda and Tullow Uganda Operations, jointly referred to as "Tullow", in connection with a defence seeking to invalidate the dispute between URA, Government of Uganda and Tullow which resolved the Capital Gains Tax (CGT) payable on the farm-downs by Tullow to CNOOC and Total at USD 250 million in place of the USD 407.1 million that had been adjudicated by TAT. The Suit was dismissed on a preliminary objection raised by us.
- Acting for Bank of Uganda in connection with a judicial review suit where the applicant who was the executive director of a top finance bank (which had been granted a class 5 credit institution licence), had been removed from office by Bank of Uganda as regulator for not satisfying the fit and proper threshold to hold such office. The applicant sought to challenge BOU's decision to remove him from office on the basis that it was done without adherence to the rules of natural justice. The Court dismissed his application with costs and found that BOU had properly exercised its power as regulator to remove the applicant from office and it was done in adherence with the rules of natural justice. This decision was key in further shaping the financial institution industry as it clearly spells out the role of BOU as regulator in such matters.
- Acting for Centenary Bank, East African Development Bank, Harveen Gadhoke, George Opiyo, Mukono Industries and Hussein Muhammed in connection with the defence of a suit seeking special damages of UGX 32.4 billion (approx. USD 8.4 million), including for breach of loan facility contracts and fraud in sale of mortgaged property. The suit was dismissed with costs and an award of USD 3.4 million was made in favour of the defendant banks as the loan sum due.
- Acting for Samsung Electronics East Africa in connection with a tax dispute involving a Value Added Tax (VAT) assessment made against the Uganda branch of Samsung for a total sum of UGX 1.74 billion

- (approx. 452 thousand). The Tax Appeals Tribunal agreed with our submission that services provided by the Uganda branch of Samsung to its head office (outside jurisdiction) cannot be said to be a service delivered to “another person” since the two entities are one and the same for VAT purposes. VAT is therefore not due in the
- Acting for the Uganda Law Society, the statutory body that represents Advocates in Uganda, in connection with a successful matter that struck out a provision in the Trade Licensing laws that through an amendment had created a second avenue for licensing of law firms through local government authorities while there already existed specific legislation which provided for the same licensing.