



Oscar Kambona

Senior Partner, Head of tax



Tax

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Over 25 Years of Enrollment



Oscar is a founding and senior partner at Kampala Associated Advocates (“KAA”) and heads the tax practice. He is a prominent and respected tax lawyer in East Africa and has had enjoyed an illustrious career in the taxation realm for over 20 years. He holds a master’s degree in taxation and is pursuing a doctor of philosophy degree in taxation at Makerere University.

Prior to joining KAA, Oscar practiced as a tax consultant in the Legal Services Department at the Uganda Revenue Authority (“URA”) and later served as legal advisor to the Commissioner General of the URA. He was one of the pioneer taxation lawyers in the country and was a principal lecturer on revenue law and taxation at the Law Development Centre for many years. He also lectured on revenue and tax law at Makerere University in addition to the National University of Rwanda and served as project supervisor under the Danida/National University of Rwanda Legal Education Project.

Oscar has advised and participated in the drafting of key taxation legislation in Uganda and other African jurisdictions. He notably participated in the development and formulation of the Income Tax Act 1997 as amended and was a consultant at the Tax Appeals Tribunal from July 1998-December 1998.

Oscar is unmatched in the quantity and magnitude of taxation matters in which he has successfully represented clients from a cross section of industries and sectors in Uganda and East Africa.

He has represented MTN Uganda in every major ground breaking tax matter for over eighteen years. Markedly, he successfully represented the company in the excise tax assessment on mobile money as well as international tax dispute on management fees.

PROFESSIONAL MEMBERSHIPS

- Member, Uganda Law Society
- Member, East African Law Society

EDUCATION

- LLM in Tax Makerere University, Kampala
- Dip LP, Law Development Centre, Kampala
- LLB from Makerere University, Kampala

RELEVANT EXPERIENCE

- He successfully represented Tullow Uganda Operations Pty Limited in a USD 490 million tax dispute against the URA before both the Commercial Court of Uganda, and the International Court for the settlement of investment disputes regarding capital gains tax arising from disposal of interest in oil blocks.
- He continues to advise companies involved in the oil and gas sector on matters regarding taxation of their transactions. Currently he is representing Tullow Oil Uganda Limited in two disputes regarding refund claims for input VAT as well as withholding tax dispute on interest expenses incurred by the company.
- Within the telecom sector he represented MTN in a UGX 900 million customs tax dispute against Uganda Revenue Authority challenging the valuation and reclassification of network rollout equipment. He is currently handling a UGX 330 billion tax dispute between MTN and URA regarding mobile money transactions and their taxability for corporation tax and excise duty. The dispute is before the Commercial Court.
- Advised Eskom Uganda Ltd, a power generation company on the pending dispute with Uganda Revenue Authority in respect of eligibility to claim capital allowances on assets that came into use after the concession date with the Government of Uganda.
- Successfully represented Petro (U) Ltd and successfully in a court matter involving a UGX 1.3 billion VAT assessment relating to the disposal of its assets during the restructuring of the company.
- He also represented UMEME Ltd (Power Distribution Co.) in a USD 33.8million dollar dispute against URA regarding the taxability of assets that were passed over from the government of Uganda to the company under a concession agreement.
- He is currently engaged as legal counsel on a case by case basis by the Bank of Uganda on matters relating income tax. He advises the National Social Security Fund in the same capacity.
- Oscar advises several multinational companies doing business in Uganda and is currently retained by the shareholders of Bujagali Electricity Limited to advise on the tax implications relating to the disposal of shares held in the company.
- Representing UMEME Ltd (power distribution company) in a USD 33.8 million dollar dispute against URA regarding the taxability of assets that were passed over from government to the Co. under a concession agreement.
- Appearing on behalf of National Social Security Fund in a UGX 89 billion dispute on whether the interest paid to members of the fund is an allowable deduction in assessment of income tax.
- Appearing on behalf of a beverage company in a UGX 7 billion VAT dispute concerning the consumption of exported services.
- Successfully represented Uganda Electricity Transmission Company Limited ("UETCL") in a UGX 14 billion VAT dispute on whether the UETCL was time barred in its claim for an input tax credit. The Tax Appeals Tribunal ruled in UETCL's favour and found that it was entitled to the input credit.
- Successfully represented Standard Chartered Bank in challenging and setting aside an income tax assessment worth UGX 13 billion (arising from a dispute concerning provision of bad debts).

CERTIFICATION

I, the undersigned, certify that to the best of my knowledge and belief, these data correctly describe me, my qualifications, and my experience.