



Bruce Musinguzi

Partner, Co- Head of Tax



Litigation and Arbitration
Tax Practice, Banking, Finance and
Agriculture

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Over 11 Years of Enrollment



Bruce is a partner at Kampala Associated Advocates (“KAA”) and the co-head of the taxation practice. He holds a master’s degree in International Taxation from Georgetown University, Washington DC and comes with over 12 years’ experience. He was recognised as a rising star by Global Chambers and Partners in 2020.

In addition to the tax practice, Bruce works with the banking and finance practice and is a highly skilled commercial and civil litigator. He has successfully represented several local and international clients in varied sectors including telecommunications, construction, banking, mining as well as public bodies and government agencies. Bruce has been at the forefront of the banking and finance practice’s recovery team for over 9 years. He is part of the KAA Litigation team that is representing a client in one of Uganda’s largest banking and finance litigation matter under the Financial Institutions Act. The case pertains to among others a cross section of banking laws and regulations, insolvency of financial institutions, credit and loan agreements and is worth over USD 120 million dollars. He has been involved in the case from its inception and was instrumental in the analysis, examination, development and execution of the case strategy.

Bruce is the engagement partner of 6 leading banks and financial institutions providing a wide range of services to the same. He has a keen understanding of the legal and practical processes involving recoveries and has successfully litigated several matters on behalf of his banking clients and has recovered over USD 7 million in the last 2 years. He is currently litigating 2 recovery matters worth over USD 18 million and was a core part of the team that advised and represented a leading financial institution in a matter worth over USD 100 million.

PROFESSIONAL MEMBERSHIPS

- Member of Uganda Law Society
- Member East African Law Society
- Associate Member, Institute of Chartered Arbitrators

EDUCATION

- LLM in International Tax, Georgetown University
- Post Graduate Diploma in Law, Law Development Centre
- LLB from Makerere University

RELEVANT EXPERIENCE

- Successfully represented a leading mobile telecommunications company, in a UGX 320 billion dispute against the Uganda Revenue Authority (URA) arising from corporation tax, Value Added Tax (VAT) and excise duty assessments.
- Represented a leading oil company in a capital gains dispute worth USD 490 million dollar tax dispute against the URA. He has also worked with another leading oil company and was involved in its UGX 2 billion shilling dispute with the URA.
- Part of the team that handled a leading telecommunications company's UGX 100 billion shilling tax dispute against URA.
- Offers tax advisory services to various companies in the in a cross section of sectors including CNOOC, Total Uganda Ltd, Tullow Oil, UMEME, Bujagali Energy Limited, Standard Chartered (U) Limited (SCB), Multichoice (U) Ltd, among others.
- Represented the Uganda National Roads Authority in several infrastructure project disputes.
- Successfully represented the leading telecom company, in a USD 2.5million dollar dispute against Uganda Telecom Ltd
- Successfully represented SCB in a lawsuit worth UGX 2.3 billion. Successfully challenged a number of applications made by a fuel distribution company against SCB regarding a loan of USD 9.1 million.
- Successfully defended MTN in a suit regarding the legality of mobile money transactions, and succeeded in having the suit dismissed.
- Represented MTN in a UGX 900 million customs tax dispute against Uganda Revenue Authority challenging the valuation and reclassification of network rollout equipment.
- Advised Eskom Uganda Ltd, a power generation company on a dispute with the URA in respect of the entitlement to claim capital allowances on assets that came into use after the concession date with the Government of Uganda.
- Advised Petro (U) Ltd and subsequently successfully represented the company in court in resolving a UGX 1.3 billion VAT assessment related to the disposal of its assets during the restructuring of the company.
- Represented UMEME Ltd (Power Distribution Co.) in a USD 33.8 million dollar dispute against the URA regarding the taxability of assets that were passed over from government to the company under a concession agreement.
- Appeared on behalf of National Social Security Fund in a UGX 89 billion dispute on whether interest paid to members of the fund is an allowable deduction in assessment of income tax.
- Part of the team that represented of National Social Security Fund in a UGX 89 billion dispute on whether interest paid to members of the fund was an allowable deduction in assessment of income tax.
- Appearing on behalf of Allied Beverages Company Limited in a UGX 7 billion VAT dispute concerning the consumption of exported services.

- Successfully represented the 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.
- Successfully represented SCB in challenging and setting aside an income tax assessment worth UGX 13 billion arising from a dispute concerning provision of bad debts.
- Representing SG Bujagaali Holdings Limited in a capital gains tax dispute.

CERTIFICATION

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