

A full service law firm...

Based in Uganda that advises clients on a range of legal matters, from litigation and arbitration, Banking and finance, oil and gas, Intellectual Property, Telecommunications, Media and Technology Law to Corporate and transactional advisory legal services.

Highly regarded and recommended



About us...

From its inception, the firm has provided excellent legal services, and has handled some of the largest and complex matters in commercial transactions, litigation and arbitration and taxation. Currently led by Joseph Matsiko as the Managing partner, the firm has 35 legal staff each of whom possess unique skill sets including tellar academic accomplishments, commitment to a client-focused work culture, and a track record of successful outcomes for our clients across the various sectors and practice areas we specialize and consistently excel in.

Driven by the firm's vision to be the Market Leader providing World Class Legal and Advisory Services, our Team strives to give our clients better outcomes than they otherwise would have had, through the use of business oriented and cost effective innovative legal solutions that puts the interests of our clients as a priority and guiding principle.

Throughout its twenty years of legal service excellence in Uganda, the firm has been involved in various legal mandates and projects which have had a positive and lasting impact on Uganda's social, economic and political prosperity. The firm is continuously evolving and changing to meet the changing business needs of our esteemed clients and we remain committed to the professional and excellent service of our clients through a dedicated team in a timely and sustainable manner.



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Established in 2001



11 Partners



35 Legal Staff

VISION...

**To be the Market Leader
providing World Class Legal
and Advisory Services.**

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TAXATION

Widely recognized as a leader in this Practice Area, KAA's Taxation team consistently provides comprehensive first rate advice on highly complex tax advisory and litigation matters. Led by the vastly experienced Oscar Kambona and assisted by Partner Bruce Musunguzi and Associates Thomas Katto and Barbara Musiimenta, the department is frequently involved in high value and landmark cases in the sector. The department is best known for its excellence in tax litigation and dispute management. The department has successfully worked with the biggest companies and projects in Uganda including Tullow Oil, MTN Uganda, Standard Chartered Bank and Bujagali Project. It also continues to represent several Government and Regulatory Bodies and Parastatals like Civil Aviation Authority, Uganda Communications Commission and Bank of Uganda.

The team is also experienced in litigation of tax disputes all the way from the Tax Appeals Tribunal to the Court of Appeal, Tax Advisory on both local and cross border aspects of taxation which cover corporate and private clients, tax planning for both local and

TAXATION

international clients. Over the years, the Team has successfully handled some of the most complex tax disputes in the land and facilitated successful negotiations involving significant taxes with the Uganda Revenue Authority on behalf of corporate clients. The Team has a reputation for resolving disputes seamlessly, in the quickest possible time and with the most desirable results for our Clients.

Some of the notable disputes handled by the team have been settled amicably while others have been litigated through the Tax Appeals Tribunal, Commercial Court on Appeal and the Court of Appeal.

OUR EXPERIENCE

- Successfully represented Tullow Uganda Operations Pty Limited in a USD 490 million dollar tax dispute against URA before Commercial Court of Uganda, revolving around Capital gains tax arising from disposal of interest in oil blocks.
- Representing 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 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.
- Advised Petro(U) Ltd and subsequently represented them successfully in court in resolving a UGX 1.3 billion Value Added Tax assessment related to the disposal of its assets during the restructuring of the company.
- Successfully represented UMEME Ltd (Power Distribution Co.) in a USD.
- 33.8million dollar dispute against URA before the Tax Appeals Tribunal RE-TAXATION PRACTICE garding 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 interest paid to members of the fund is an allowable deduction in assessment of income tax.
- Appearing on behalf of a reknown beverage company in a UGX. 7 billion VAT dispute concerning the consumption of exported services.
- Successfully represented UETCL in a UGX. 14 billion VAT dispute on whether the UETCL was time barred in its claim for an input tax credit, which the Tax Appeals Tribunal ruled in UETCL that it was entitled to the input credit.
- Successfully represented Standard Chartered Bank (SCB) in challenging and setting aside an Income tax assessment worth UGX. 13 billion arising from a dispute concerning provision of bad debts.
- Successfully represented insurance companies in a class action appeal and set the decision of the URA and the Tax Appeals Tribunal which sought to impose Pay as You Earn (PAYE) on the income of insurance agents who. Insurance agents were considered independent contractors liable for withholding tax at 6%.
- Successfully represented Solar Now in challenging and setting aside a Customs Duty assessment worth Ugx. 700 Million.
- Successfully represented Hackney Estates Limited in an appeal at the commercial court, challenging a decision of the Tax Appeals Tribunal which denied Hackney Estates an input Tax credit. On appeal, the court ruled that Hackney met all the conditions in Section 28(3) of the VAT Act to claim an input credit and awarded the Client input credits amounting to over Ugx. 300 million.
- Currently representing UMEME in a dispute concerning income tax penalties and carry forward losses amounting to Ugx. 13 Billion.

PRACTICE TEAM



Oscar Kambona
Senior Partner



Bruce Musinguzi
Partner



Thomas Katto
Senior Associate



Barbara Musimenta
Senior Associate



Ferdinand Tumhaise
Associate



Charlotte Ahabwe
Associate



Hannat Nabaggala
Associate



Julius Caesar Rugaya
Legal Assistant