



# Clara Kitungulu

**Associate | ALN Kenya | Anjarwalla & Khanna**

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## Background

Clara Kitungulu is an Associate at ALN Kenya | Anjarwalla & Khanna's Tax department and an Advocate of the High Court of Kenya.

She routinely provides tax and corporate commercial advice to local and international clients on a wide range of matters, including corporate restructuring, private equity, technology and the digital economy, employment, family restructuring, environmental and social impact, amongst others.

She provides legal and tax advice on setting up operations in Kenya and support to client's operations regionally.

She is also involved in the representation and handling of complicated Kenya Revenue Authority tax audits including representing clients at the Tax Appeals Tribunal and the High Court of Kenya.

Clara is a member of the Law Society of Kenya and holds a Postgraduate Diploma in Law from the Kenya School of Law. She also holds a Bachelor of Laws Degree (LL.B) from the University of Nairobi.

## Professional Membership

Law Society of Kenya

## Professional Qualifications

2023: Postgraduate Diploma in Law, Kenya School of Law

2020: LL.B, Bachelor of Laws, the University of Nairobi

## Career Summary

Sep 2023 – Date: Associate, Anjarwalla & Khanna Advocates

Jan 2022 – Sep 2023: Trainee, Anjarwalla & Khanna, Advocates

Feb 2021 – Jan 2022: Legal Fellow, Impact Africa Network

Oct 2020 – Feb 2021: Legal Intern, Tito & Associates Advocates

Sep 2019 – Jan 2022: Junior Researcher, Committee on Fiscal Studies

## Top Matters

- Acting for **Lake Turkana Wind Power Company**, the single largest wind farm in Africa and Kenya's biggest private investment, in connection with a dispute with the Kenya Revenue Authority (KRA) relating to a demand for Value Added Tax (VAT) on liquidated damages received from the Government of Kenya concerning delays in the completion of the Transmission Interconnector.
- Defending an international alcoholic beverages manufacturer against a demand by the Kenya Revenue Authority (KRA) for custom duties.
- Advising various clients in connection with foreign direct investments and setting up operations in Kenya through various investment vehicles and the tax implications of the various investments, including setting up in a Special Economic Zone.
- Advising **EABL** in connection with the tax implications operating employee share ownership plans and option schemes.
- Advising a high-net-worth extended family with businesses in the hospitality sector in connection with the restructuring of their family business to achieve an efficient business structure which also adequately caters for each family's succession planning arrangements.
- Advising various clients in connection with the restructuring of their business operations.
- Advising the **Electric Mobility Association of Kenya** in connection with the provision of tax advice and lobbying the National Assembly, the Ministry of Roads and Transport and the Kenya Revenue Authority on their behalf on the recent legislation on fiscal incentives for the e-mobility sector.
- Advising various clients in connection with identifying potential transfer pricing risks, performing studies to identify arm's length pricing policies and advising on implementation of OECD-compliant transfer pricing practices.