

Dennis Chiruba

Associate Director | ALN Tanzania | A&K Tanzania

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Background

Dennis is an Associate Director, Tax Senior Associate at ALN Tanzania | A&K Tanzania and a member of the tax department. He routinely provides tax and corporate commercial advice on corporate restructurings, energy and infrastructure projects, real estate developments, private equity, and cross-border investments, including assisting clients to resolve tax disputes with the Kenya Revenue Authority and representation at the Tax Appeals Tribunal and Kenyan courts.

Professional Membership

- Law Society of Kenya
- East African Law Society
- Institute of Certified Secretaries of Kenya (ICSK)

Professional Qualifications

2022: Certified Public Accountant, (Advanced Level)

2016: Postgraduate Diploma in Law, Kenya School of Law

2015: Certified Secretary (CS-K)

2015: Bachelor of Laws (LL.B), Honours, Kenyatta University, 2015

Career Summary

June 2026 – Date: Associate Director, Tax, ALN Tanzania

April 2023 – May 2026: Senior Associate, Anjarwalla & Khanna, Nairobi

Jan 2021 – March 2023: Principal Associate, Anjarwalla & Khanna, Nairobi

Jan 2018 – Dec 2020: Associate, Anjarwalla & Khanna, Nairobi

Jan 2016 – Jan 2018: Trainee Lawyer, Anjarwalla & Khanna, Nairobi

Publications

- World Bank publication – contributed to 'Doing Business 2018: Reforming to create Jobs' click here.
- L2b Aviation Lawyers publication – contributed to the Kenya chapter on the taxes applicable to the aviation sector in Kenya click here.

Top Matters

General Tax Advisory

- Advising **GardaWorld International Corporation** in connection with drafting and negotiating the tax indemnities and tax warranties relating to the acquisition of a private security firm in Rwanda, through one of its subsidiaries, KK Security Rwanda Limited.
- Advising **Vivo Energy Investments B.V**., an oil distributor and marketer that owns Shell Energy brand in Africa, in connection with drafting and negotiating the tax indemnities and tax warranties relating to acquisition of fifty percent stake in Kuku Foods East Africa Holdings Limited, a company that owns the franchise of American fast food chain Kentucky Fried Chicken (KFC).
- Advising **East Africa Packaging** on its capital restructuring relating to capitalisation of intercompany debt and assisting in the implementation of the capitalisation.
- Advising a **multinational aircraft leasing group company** in connection with its group reorganisation and additional aircraft leasing business acquisition to optimize its operations across various countries.
- Advising **various clients** on 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 **various clients**, including **Massachusetts Institute of Technology** and **Population Services International (PSI)**, on setting up not-for-profit entities in Kenya and the various tax implications including eligibility for obtaining tax exemptions.
- Advising various clients, including **Sendy**, on the tax implications of establishing employee share ownership plans and option schemes and assisting in drafting the rules implementing the employee schemes.
- Advising **various clients** in connection with the tax considerations of corporate and commercial acquisitions and reorganisations in Kenya and East Africa.

Energy and Projects

- Advising **Globeleq** in connection with a 40MW Solar Power Plant project in Malindi, Kenya, being developed by Malindi Solar Group, one of Kenya's largest solar power project companies and assisting with obtaining tax and related exemptions on imported goods for construction of the project.
- Advising **BayWa r.e. renewable energy GmbH** in connection with the legal and tax implications of investing in a solar power project in Kenya.
- Advising **CrossBoundary Energy**, a multinational company that invests in solar projects across Africa in connection with availability of investment deductions on machinery purchased for solar power projects in Kenya.
- Advising **Kipeto Energy**, **Lake Turkana Wind Power**, **Malindi Solar Group** and **Frontier Energy** on the impact of Changes in Tax pursuant to the Finance Act, 2020 and the Tax Laws (Amendment) Act, 2021 to the power projects and their recourse under their respective Power Purchase Agreements with Kenya

- Power and the Letter of Support with the Government of Kenya.
- Advising **Apple Kenya** on compliance with the Kenya Bureau of Standards requirements relating to importation of goods into Kenya and the process of seeking an exemption from pre-export verification of conformity procedure.
- Advising **Quantum Power East Africa** in relation to Menengai Geothermal Power Project, a 35MW geothermal power plant, located in Nakuru County, Kenya, in respect of its tax matters, including obtaining tax exemptions for its operations in Kenya.

Private Client Tax Structuring and Advisory

- Advising a high-net-worth family with multimillion dollar businesses in the agriculture and real estate sectors in restructuring of their businesses, including providing tax advice on the creation of new Kenyan trusts and assisting in reorganising the equity structure for the family companies.
- Providing tax and legal advice to a wealthy family with a multimillion-dollar business in the agriculture sector on the restructuring of its group family companies, including providing tax advice on capital gains tax and stamp duty implications of undertaking the restructuring.
- Advising a high-net-worth extended family with businesses in the manufacturing 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, including assisting in implementing the restructuring and obtaining tax exemptions for the restructuring.
- Advising two families with multimillion dollar businesses and investments in the manufacturing, hospitality and real estate sectors in consolidating their ownership interests in various companies into family-owned company structures that provides operational and succession planning efficiencies.

Tax Disputes

- Acting for **Emerging Capital Partners**, an international private equity fund, in respect of a tax dispute between its Kenyan subsidiary and the Kenya Revenue Authority of approximately USD 30 million relating to corporate tax assessment emanating from a transfer pricing adjustment.
- Acting for **Kipeto Energy**, a renewable energy company which generates electricity through wind energy, in respect of a tax dispute with the Kenya Revenue Authority of approximately USD 6 million relating to the Engineering, Procurement and Construction contract for its power project.
- Acting for **Lake Turkana Wind Power Project**, a renewable energy company which generates electricity through wind energy, in respect of a tax dispute with the Kenya Revenue Authority of approximately USD 40 million relating to compensation payments from the Government of Kenya.
- Representing a **telecommunications operator** with operations in Mauritius and East Africa on a dispute with the Kenya Revenue Authority involving a demand for taxes amounting to USD 30 million.
- Acting for **Geyser International Assets**, an international asset holding company, in relation to a tax demand from the Kenya Revenue Authority of approximately USD 2 million.
- Acting for **Aquavita** in a tax dispute with the Kenya Revenue Authority relating to recharacterisation of preference shares equity as debt for tax purposes and successfully resolving the dispute through alternative dispute resolution.