



# Edel Ouma

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

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## Background

Edel Anyango Ouma is a Senior Associate at ALN Kenya | Anjarwalla & Khanna and a member of the dispute resolution department. She has a proven track record of offering innovative legal advice and representing clients at all levels of the Kenyan judicial system. Her ability to deliver sound arguments is based on her over 10 years of experience in aspects of the law and legal procedure.

Edel is an Advocate of the High Court of Kenya, a Commissioner for Oaths and a Notary Public authorized to perform notary public duties within the Republic of Kenya. She holds an LL.B from the Kampala International University, Uganda. She is a member of the Law Society of Kenya, East Africa Law Society and Federation of Women Lawyers (FIDA) Kenya. Edel is detail oriented with a warm personality.

## Professional Membership

- Law Society of Kenya
- East African Law Society
- Federation of Women Lawyers (FIDA) Kenya

## Professional Qualifications

2010: Postgraduate Diploma in Law, Kenya School of Law

2007: Bachelors of Law (LL.B) Hons, Kampala International University, Uganda

## Career Summary

April 2024 -Date: Senior Associate, Anjarwalla & Khanna

May 2019 – 2024: Principal Associate, Anjarwalla & Khanna

Sept 2014 – Apr 2019: Associate, MMAN Advocates, Nairobi

Nov 2010 – May 2014: Associate, Miller & Company Advocates, Nairobi

## Top Matters

- Acting for **Lufthansa Cargo**, a worldwide airfreight and logistics company, in connection with a suit before the Employment & Labour Relations Court where employees of an independent contractor filed a Petition seeking among other Orders for a declaration that they remain and continue to serve their alleged employment at Lufthansa Cargo AG.
- Acting for **Style Industries** and **Godrej Consumer Products**, manufacturers of personal and household care products with presence in India, Indonesia, and over 6 countries in Africa, in connection with a claim filed at the Employment & Labour Relations Court by a former employee who served as the legal counsel, seeking to stop the client from continuing with a redundancy process that was to take effect from 31 March 2022, which had been caused by financial difficulty experienced by the client.
- Acting for **African Trade Insurance Agency (ATI)**, a leading pan African institution, in connection with a suit before the Employment & Labour Relations Court where the former CEO of ATI has filed a Petition seeking among other Orders of the Court to make a declaration that the privileges and immunities granted to ATI by the Government of Kenya are unconstitutional, null and void in relation to the Employment Act, 2010.
- Acting for **Planned Parenthood Federation of America** and **Planned Parenthood Africa Regional Office**, an international non-governmental organization at the Employment & Labour Relations Court in a claim filed by 4 disgruntled employees claiming they had been unfairly suspended from their employment and were seeking orders of the court to declare the suspension unlawful.
- Acting for **Kenya Association of Manufacturers**, Kenya's leading business association with over 1,000 members, in connection with one of the largest, most publicised, and highly politicised public interest tax disputes in Kenya against the Attorney General, the Kenya Revenue Authority (KRA) and the National Assembly, challenging the constitutionality of minimum tax provisions at 1% of the gross revenue of a business, irrespective of whether such companies make profit or loss, the minimum tax was introduced in Kenya for the first time in December 2020 and effective from January 2021, when businesses and the economy struggled because of disruptions caused by the Covid-19 pandemic.
- Advising **International Planned Parenthood Federation**, a non-profit organization that offers reproductive healthcare globally, in connection with various queries on compliance with Employment law in Kenya including but not limited to redundancy procedures and processes, disciplinary proceedings and investigations.
- Acting for **Gamcode** (trading as Betin) with foreign and local shareholding against Kenya Revenue Authority (KRA) in connection with a complex, political, landmark, and high-value dispute in five (5) different forums, calling for a well-coordinated team and thought-out strategy, the outcome of which affected the entire betting industry in Kenya and for the first time in Kenya, the Tax Appeals Tribunal and the High Court clarified the law on what makes up winnings under the Income Tax Act, Chapter 470 of the Laws of Kenya.
- Acting for **Equity Bank Kenya**, in a dispute at the Tax Appeals Tribunal prosecuting an appeal seeking the set aside various tax assessments wherein the Kenya Revenue Authority (KRA) had subjected Merchant Service Commission on card transactions to Value Added Tax (VAT) under the Value Added Tax Act, 2013 and local interchange fees earned by the bank on the said card transactions constituted management and professional fees thus subject to VAT, where we successfully obtained judgment setting aside the VAT assessment in relation to Merchant Service Commissions of over KES 400 million inclusive of penalties and interests and local interchange fees of over KES 25 million inclusive of interest.
- Acting for **Association of Kenya Insurers** at the High Court and Court of Appeal against the KRA, Attorney General and National Assembly, in connection with a petition challenging the Constitutionality of Paragraph 10 of Part II of the First Schedule of the Value Added Tax Act (VAT Act) as amended by the Tax Laws Amendment Act, 2020 and effectively seeking to reinstate insurance agencies and insurance

- brokerage services to the list of VAT exempt services. Getting conservatory orders suspending the further implementation of the above provisions of the law, pending the hearing and determination of the petition, and finally obtaining a judgment declaring the said provision unconstitutional.
- Acting for **Kenya Bankers Association**, the financial sector's umbrella body of the institutions licensed and regulated by the Central Bank of Kenya (CBK), at the Supreme Court of Kenya, in connection with a dispute involving the Kenya Revenue Authority (KRA) and financial institutions on certain payments (Interchange Fees and Transaction Fees) made during consumer payment transactions used globally, pursuant to which ordinary citizens make convenient and secure payments for goods and services using debit and credit cards are subject to withholding tax under the applicable statutory provisions under the Income Tax Act , Chapter 470, Laws of Kenya. The matter is currently ongoing.
- Acting for **Cipla Limited**, a leading pharmaceutical company doing business globally in more than 150 countries, at the Court of Appeal, where we successfully defended an application filed against Cipla at the Court of Appeal seeking payment of USD 1.5 million. The matter will require the Court of Appeal delve into matters of international shipping agreements touching on commercial and maritime law and further delve into the principle that a party to an agreement is bound by the terms of an agreement unless fraud, coercion or undue influence is proved.