

# Edward Balaba

## Partner | ALN Uganda | MMAKS Advocates

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## Background

Edward is a seasoned corporate and tax lawyer with over 14 years' experience.
He specialises in providing the full spectrum of tax advisory and tax controversy services, with a commercial and practical outlook.

Edward offers wide–ranging tax solutions to many Multinational Enterprises (MNEs), Micro, Small and Medium Enterprises (MSMEs), government entities (MDAs), as well as individual taxpayers. He assists taxpayers with direct and indirect tax services, including Business and Transactional Tax Advisory, International Tax and Transfer Pricing, Tax Dispute Resolution and Litigation, as well as Value Added Tax, Customs and International Trade Advisory.

## Professional Membership

- Uganda Law Society,
- East Africa Law Society
- The International Fiscal Association – IFA (Africa Region)
- Graduate Member, Chartered Governance Institute (CGI) (formerly ICSA), UK & Ireland.

## Professional Qualifications

- 2024: LLM, Master of Laws, International Tax Law, King's College London, United Kingdom
- 2019: Advanced Diploma in International Taxation from the Chartered Institute of Taxation, United Kingdom
- 2021: Chartered Governance Qualifying Programme; Chartered Governance Institute, UK & Ireland.
- 2011: Post Graduate Diploma in Tax and Revenue Administration from the East African School of Taxation.
- 2010: Diploma in Legal Practice (the Bar Exam), Law Development Centre, Kampala, Uganda
- 2009: LLB, Bachelor of Laws, Makerere University, Kampala, Uganda.

## Career Summary

2025 – Date, Tax Partner, MMAKS Advocates, Kampala

2020 – 2023 Tax Manager, PKF Taxation Services, Kampala Office.

2016 – 2000 Tax Manager Legal, Ernst & Young (EY), Kampala

2012 – 2016 Senior Tax Consultant, Ernst & Young (EY), Kampala

2010 – 2012 Law and Tax Attorney, Kibeedi & Co Advocates, Kampala Uganda.

## Top Matters

- Tax Advisory and compliance support to a leading telecommunication company on the tax implications arising from an indirect offshore transfer or change in ownership of the Uganda subsidiary in view of both applicable domestic tax laws and income tax treaty.
- Acting for Mix Telematics East Africa Limited before the Tax Appeals Tribunal on tax issues related to application of VAT and place of supply rules on digital / electronic services supplied remotely from abroad in to Uganda or East Africa. The first tax decision on the subject in Uganda.
- Acting for AFGRI Uganda Limited in a tax dispute on whether interest paid to a foreign lender under a multi–party collateral management Agreement was subject to corporation tax and/or withholding tax where incurred but not yet paid under the existing domestic tax rules.
- Acting for Bata Shoe Company Uganda in a tax dispute before the Tax Appeals Tribunal on whether royalties and licence fees should form part of the customs value for its imported footwear products. The first tax decision in Uganda regarding the circumstances under which royalties and licence fees should be included in the dutiable value of imported goods.
- Acting for Comfort Homes Uganda Limited, a leading provider of housing and accommodation products, before the Tax Appeals Tribunal on the application of withholding tax for purchases of business assets. The first decision in Uganda on the issue.
- Acting for Redington Uganda Ltd, a leading importer of computers, printers and related accessories, before the Tax Appeals Tribunal on VAT taxability for imported toners and cartridges under the customs and VAT laws at the time.
- Tax support and advisory services encompassing tax audit support, objection support, tax reconciliations, and resolution for East African Portland Cement Company Limited, a leading cement manufacturer in East Africa, regarding transfer prices applied to cement products.
- Acting for a leading telecommunications company in a tax dispute before the Tax Appeals Tribunal on the VAT taxable value for telephone devices sold, as well as tax obligations for expatriate employees.
- Acting for Amatheon Uganda Limited, a leading commercial farmer, before the Tax Appeals Tribunal in a tax dispute involving the tax treatment for the supply of cereals as either exempt or standard–rated supplies for VAT supplies.
- Providing tailor–made tax advisory services to several taxpayers covering direct and indirect tax services, including Business and Transactional Tax Advisory, International Tax and Transfer Pricing, Value Added Tax, Customs and International Trade Advisory.