Flavia Suubo

Senior Associate | ALN Uganda | MMAKS Advocates

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Background

Flavia is a Senior Associate with the Corporate Advisory team at MMAKS Advocates. She previously worked with the tax department at Deloitte Uganda for over four years. She specialises in tax advisory where she routinely advises on various tax heads including income tax, value added tax, withholding tax, rental tax and prepares submissions for clients before the Tax Appeals Tribunal.

Flavia also specialises in corporate advisory with specific emphasis on mergers and acquisitions across different sectors such as banking, insurance, telecommunications, gaming, and betting, food and beverages. She also advises on corporate restructurings, capital markets, private equity and oil and gas.

Flavia holds a 2nd Upper Class Bachelor's Degree from Makerere University, a Post Graduate Diploma in Legal Practice from the Law Development Centre and an LLM with Distinction in International Business Law from the University of Liverpool.

She completed the International Introduction to Securities and Investment offered by the Chartered Institute for Securities and Investment and is a student of the Advanced Diploma in International Tax where she completed the first level of Principles in International Tax. Flavia has in the past been seconded to Deloitte Kenya Limited and ALN Kenya|Anjarwalla & Khanna LLP in Nairobi, Kenya.

Professional Qualifications

- Advocate, High Court of Uganda
- Member, Uganda Law Society
- Member, East Africa Law Society

Professional Qualifications

- M (International Business Law), University of Liverpool
- Post Graduate Diploma in Legal Practice, Law Development Centre
- B (Hons.), Makerere University, Uganda

Career Summary

2023 – Date: Senior Associate, MMAKS Advocates

2019 – 2023: Principal Associate, MMAKS Advocates

2016 – 2019: Associate, MMAKS Advocates

2014 – 2016: Tax Consultant, Deloitte Uganda Limited

2011– 2014: Tax Associate, Deloitte Uganda Limited

2011: Clerkship, J.B. Byamugisha Advocates

Awards & Accolades

- Hodgson Law Scholarship, University of Liverpool
- Overall best student at the Post Graduate Bar Course, Law Development Centre

Top Matters

- Advising Leapfrog Strategic African Investments, a private equity fund, in connection with its proposed acquisition of part of the majority stake in ICEA Lion Group, a leading East African insurance, asset management and investment services group, including conducting legal due diligences on ICEA Lion Asset Management Uganda, ICEA Life Asset Company Uganda, and ICEA General Insurance Company Uganda, the Ugandan subsidiaries of the ICEA Lion Group and advising on the regulatory landscape for insurance and asset management in Uganda including all applicable statutory, and contractual consents, permit and approvals required for the transaction.
- Advising Arise, a private equity firm, in connection with its acquisition of shares held by Rabo Development and NorFinance in DFCU, a company listed on the Uganda Securities Exchange and the sole shareholder of DFCU Bank, including advising on the viability of the transaction and the requisite approvals from the Bank of Uganda and the Capital Markets Authority.
- Advising Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden in connection with the divesture of its interests in Bank of Africa Uganda, a wholly owned subsidiary of Bank of Africa Group, including advising on the transfer of shares in Bank of Africa Uganda, obtaining various consents from the Central Bank and advising on the application of the recently domesticated Common Market for Eastern and Southern Africa treaty in Uganda.
- Advising Siginon Group, an integrated end to end logistics and air cargo solutions provider based in Kenya, Tanzania, and Uganda, in connection with its proposed acquisition of a 45 percent stake in Mahathi Infra (Uganda), a special purpose vehicle set up to engage in the transportation of fuel in barges on Lake Victoria.
- Advising a government agency in connection with the regulatory framework applicable to a proposed Public Private Partnership for the construction of the Kampala Storage Terminal, including advising on regulatory issues in relation to petroleum, procurement of contracts with the government, environment and finance matters.
- Advising an American multinational technology company that specialises in internet-related services and products in connection with online advertising and a search engine on the data protection legislation in Uganda applicable to an online automated developer/business customer identification and verification process that it intends to roll out on its business service customers.
- Advising a multinational oil company based in the United Kingdom in connection with the legality and enforceability of the production sharing agreements and joint operating agreements it signed with the

- Government of Uganda.
- Acting for Samsung Electronics East Africa in connection with a tax dispute involving a Value Added Tax ("VAT") assessment made against the Ugandan branch of Samsung for a sum of UGX 1.7 billion. The Tax Appeals Tribunal agreed with our submission that services provided by the Ugandan branch to its head office in Kenya cannot be said to be a service delivered to "another person" since the two entities are one and the same for VAT purposes.
- Acting for a company offering sports betting and online casino business in connection with a tax dispute involving a withholding tax assessment of UGX 18 billion on casino and sport payments on the basis that withholding tax can only be imposed on payments of winnings and not stakes made by punters.
- Advising various clients in connection with their claims challenging withholding tax assessments raised by the Uganda Revenue Authority pursuant to land acquisitions via different methods such as distribution of estates, gifts inter vivos and trustee arrangements.