



Juliana Masha

Senior Associate | ALN Tanzania | A&K Tanzania

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Background

Juliana is a Senior Associate at ALN Tanzania | A&K Tanzania having joined the firm in May 2020. Before joining A&K Tanzania, Juliana worked for Deloitte Consulting Limited as a tax consultant and a tax manager.

Juliana specialises in direct and indirect tax. Juliana has assisted clients with various assignments including tax advisory, tax compliance, tax due diligence, tax health check, transfer pricing, Tanzania Revenue Authority audit and dispute resolutions. Juliana has also been involved in planning and implementing tax-efficient design of mergers and acquisitions.

Professional Qualifications

- Bachelor of Accounting and Finance, Mzumbe University
- Master of Science and Finance (Distinction)-Coventry University, UK

Career Summary

May 2020 – Date: Senior Associate, Anjarwalla & Khanna, Tanzania

Jun 2016 – Apr 2020: Tax Manager, Deloitte Consulting Limited, Tanzania

Jun 2011 – May 2016: Tax Consultant, Deloitte Consulting Limited, Tanzania

Top Matters

- Providing tax advice on several disposals and acquisitions including BP's disposal of its shares in BP Tanzania to Puma Energy, Alexander Forbes SA disposals of shares in Alexander Forbes Tanzania, project quest (an acquisition of shares and assets of a school in Tanzania), Project Simba (a disposal of shares in an aviation company), acting for Hotelbeds Group in a disposal of its shares in Ranger Safaris.
- Acting for Bharti Airtel, in connection with a transaction that involved listing in the London Stock Exchange Market, including conducting tax due diligence and tax restructuring advice
- Acting for NICO Holding, a financial services organization, in connection with determination of capital gain tax on disposals of its shares in Niko Insurance Tanzania including liaising with the TRA to issue a tax

- clearance certificate.
- Acting for East African Breweries in connection with getting a private ruling from the TRA for capital gain tax exemption of disposal shares in Tanzania Breweries.
- Acting for Kilwa Energy, a well known energy company, in connection with the restructuring of its holding company structure in Tanzania for the purpose of listing in the Dar es Salaam Stock Exchange.
- Acting for Standard Chartered Bank and Japan Tobacco International in connection with employees seconded to and outside Tanzania, including providing tax global mobility services.
- Advising Tullow Tanzania, FNB, Stanbic Bank, Jumo Tanzania in connection with double taxation agreement between Tanzania and South Africa and how it applies on the management fees charged to related parties in SA.
- Advising Kibo Seed Company board of directors in connection with tax implication of converting a shareholder's loan to equity.
- Advising Stanbic Bank Tanzania in connection with the tax issues that are affecting the financial sector in Tanzania.
- Acting for Stanbic Bank Tanzania, G4S Tanzania, First National Bank, Niko Insurance Tanzania in connection with conducting tax global mobility services including identifying gaps in compliance, tax exposures and identifying avenues for tax savings.
- Acting for Jumo Tanzania, a fintech organization, in connection with tax implications of digital lending which is a rising lending platform in Tanzania.
- Acting for Jumo Tanzania, a fintech organization, in connection with a dispute with the TRA in respect of bad debt written off from their digital lending business.
- Acting for Statoil Tanzania AS, ExxonMobil, Afren Gabon and Tullow Tanzania in connection with providing tax compliance and tax advisory services to oil and gas companies including, s VAT reverse charge mechanism, WHT implications on recharge costs by related parties.
- Acting for Macquarie Holdings, a global financial services organization, in connection with a proposed oil trading business in Tanzania, including providing tax advice.
- Successfully represented companies and negotiated TRA audit settlements at field and objection level resulting in adjustments that were less than expected, some of these companies include BP Tanzania, G4S Secure Solutions Tanzania, Malawi Cargo Centre, SWISSAID, Jumo Tanzania , FNB Tanzania , Stanbic Tanzania and Tullow Tanzania.
- Acting for SWISSAID, a financial aid organization, in connection to application for private ruling on charitable status.
- Providing tax advice to the financial sector on the changes introduced in the International Financial Reporting Standard "IFRS 9(recognition of financial instruments) and IFRS 16 (recognition of leases).
- Acting for Phillip Morris Tanzania, a health based organisation , in connection with the tax implications of intercompany transactions.
- Acting for Kilwa Mining in connection with reviewing their VAT refund claim and advice on the claimable amounts, procedures for filing refund applications as per the VAT Act.