



Salma Khamala

Associate | ALN Kenya | Anjarwalla & Khanna

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Background

Salma Khamala is an Associate in Anjarwalla & Khanna's Tax department and an Advocate of the High Court of Kenya. Salma principally advises on various tax issues, including income tax, value added tax, withholding tax, excise duty, customs duty, transfer pricing among others.

Salma's role includes providing advice in relation to M&A transactions, corporate restructuring, regulatory compliance, legal due diligence, tax employment advice, tax insurance advice and other corporate and commercial transactional matters. She is also involved in the representation of clients in relation to tax disputes with the Kenya Revenue Authority before the Tax Appeals Tribunal.

Professional Membership

- Law Society of Kenya

Professional Qualifications

2018: Postgraduate Diploma in Law, Kenya School of Law

2017: Bachelors of Laws (LL.B), Second Class Honours (Upper), Strathmore Law School

Career Summary

Aug 2020 – Date: Associate, Anjarwalla & Khanna, Nairobi

Jan 2019 – Jul 2020: Trainee Lawyer, Anjarwalla & Khanna, Nairobi

Jan 2018 – Dec 2018: Graduate Research Assistant, Strathmore Law School, Nairobi

Jul 2017 – Dec 2017: Legal Consultant, International Criminal Court, The Hague

Nov 2015 – Jun 2017: Student Intern, Strathmore Institute for Advanced Studies in International Criminal Justice (SIASIC), Nairobi

Publications

- Involved in the publication of the inaugural edition of the [Tax Cases Digest, Vol. 1, 2020](#) which is a summary of important tax law decisions delivered by the Tax Appeals Tribunal and the Kenyan Appellate Courts.

Top Matters

- Successfully acting for Gamcode t/a Betin, Shop and Deliver t/a Betika and Nanovas International (K) t/a Betpawa, some of the largest betting companies in Kenya, in connection with a dispute with the Kenya Revenue Authority on the imposition of withholding tax on “stakes” before the Tax Appeals Tribunal.
- Advising Shop and Deliver t/a Betika, a sports betting platform, in connection with the sale of part of its issued share capital to an equity investor, including providing tax structuring advice on the most optimum ownership structure for the company.
- Acting for Uber, the parent company of Uber Kenya in connection with the imposition of digital tax on “service fees” in Kenya, including lobbying the National Assembly, the Ministry of National Treasury and Planning and the Kenya Revenue Authority on its behalf.
- Advising Uber, E-Cart Services Kenya t/a Jumia Kenya, Netflix and Google Kenya in connection with the recent legislation on digital taxes and imposition of Value Added Tax on digital services in Kenya.
- Advising Baker & McKenzie South Africa in connection with the recent legislation on digital taxes in Kenya.
- Advising and representing the Association of Kenya Insurers (AKI), an umbrella body for all insurance companies in Kenya, in connection with a petition seeking to reinstate insurance agency and insurance brokerage services to the list of VAT exempt services following the exclusion of these services as VAT exempt by the Tax Laws (Amendment) Bill, 2020, whose overall intention had been to alleviate the financial impacts of Covid-19 by introducing tax cuts in the country.
- Successfully acting for Unga Limited before the High Court in connection with a dispute with the Kenya Revenue Authority (KRA) in relation to its claim for VAT refunds that had been disallowed by the KRA.
- Advising Financial Sector Deepening Africa (FSD Africa), a financial sector development programme, in connection with the tax implications arising from the engagement of their employees and consultants.
- Advising Acumen Capital Partners, a venture capital fund, in connection with transfer pricing, general tax and other regulatory advice under the laws of Kenya.
- Advising Jumia Group, an African online marketplace, in connection with the legal implications of the restructuring of its primary business lines in multiple African jurisdictions.