



# Salma Khamala

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

**Physical Address:**

ALN House, Eldama Ravine Close, Off Eldama Ravine Road, Westlands, Nairobi, Kenya

**Postal Address:**

P O Box 200-00606, Sarit Centre, Nairobi, Kenya

**Telephone:**

+254 (0) 20 364 0000

**Email Address:**

[salma.khamala@aln.africa](mailto:salma.khamala@aln.africa)

## Background

Salma Khamala is a Principal Associate in Anjarwalla & Khanna's Tax department and an Advocate of the High Court of Kenya.

Salma principally advises on tax as well as corporate and commercial transactional matters to a wide variety of multinational clients in various sectors including in technology and the digital economy, telecommunication, education, health, banking and financial services, insurance, digital lending, real estate, betting and gaming, power, energy and infrastructure, FMCG, hospitality, environmental and social impact, amongst others.

Salma's role includes actively providing legal and tax advice and support relating to client's operations both in the region as well as in cross-border transactions on behalf of clients in the African continent.

She is also involved in the representation of clients in relation to high-value tax disputes with the Kenya Revenue Authority before the Tax Appeals Tribunal and the High Court in Kenya.

Salma is a member of the Law Society of Kenya. She holds a Postgraduate Diploma in Law from the Kenya School of Law and a Bachelor of Laws Degree (LL. B) from Strathmore Law School.

## 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

April 2023 – Date: Principal Associate, Anjarwalla & Khanna, Nairobi

Aug 2020 – March 2023: 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

### Tax Disputes

- Successfully representing **Equity Bank Kenya** against a tax assessment from the Kenya Revenue Authority of approximately KES 476 million on account of Value Added Tax. The assessment was seeking additional taxes in relation to the fees arising from card transactions in Kenya where the client is a member of international card payment networks that enable the purchases of goods and services using card products.
- Representing **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. The Tax Appeals Tribunal held that the clients were not liable to pay taxes amounting to approximately KES 19 billion, KES 800 million and KES 400 million respectively.
- Successfully defending **Unga Group**, a Kenyan-based holding company with its investments in the business of flour milling and manufacturing of a human nutrition products and animal feeds across Kenya and Uganda in connection with a dispute at the High Court. The client was seeking to enforce the payment of a Value Added Tax refund of approximately KES 189 million which had been declined by the Kenya Revenue Authority.
- Representing **Google Kenya** against the decision of the Kenya Revenue Authority to refuse a Value Added Tax refund on the exportation of intercompany services between its Kenya and Ireland offices amounting to USD 571,000 before the Tax Appeals Tribunal and before the High Court in the currently ongoing appeal by the Kenya Revenue Authority.
- Successfully defending **Alliance One Tobacco (K) Limited** in a KES 44.6 million assessment against the Kenya Revenue Authority at the High Court in Kenya in connection with a dispute on a Value Added Tax refund claim by the client.

### Tax and Corporate Restructuring

- Shop and Deliver t/a Betika** 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.
- Advising two (2) leading clients in relation to setting up strategic investment projects in Kigali, Rwanda including coordinating with local advisors, providing corporate structuring and financing advice and liaising with the Rwanda Development Board to facilitate the process.

## Legal and Tax Advisory

- **Uber, Zoom, Netflix, Airbnb, Amazon Prime, Kaspersky Lab** and various **Baker & McKenzie** global offices in connection with the imposition of digital tax and value added tax on electronically supplied services in Kenya.
- **Association of Kenya Insurers**, an umbrella body for all insurance companies in Kenya, in connection with the provision of tax and legal advice on the legislative changes in the Finance Act, 2020 that impacted the insurance sector.
- **FSD Africa**, a financial sector development programme funded by the Foreign, Commonwealth and Development Office (FCDO) in the United Kingdom, in connection with the provision of employment and tax advice and the tax implications arising from the engagement of their employees and consultants.
- **M-Kopa Solar** and its subsidiaries in Kenya, Uganda, Ghana, Nigeria and Zambia in connection with providing legal and tax advice on the participation of its employees in a growth share scheme.
- **Acumen Capital Partners (ARAF)** in connection with the provision of tax and legal advice on transfer pricing, general tax and other regulatory advice under the laws of Kenya.
- **Jumia Group** in connection with the provision of tax and legal advice on the implications of the restructuring of its primary business lines in multiple African jurisdictions.
- **Sokowatch**, a company in the FMCG sector, on the tax implications of expanding its business operations in seven jurisdictions in Western and Southern Africa including coordinating client relations with the respective revenue authorities in those jurisdictions.

## Lobbying

- **American Chamber of Commerce, Uber, E-Cart Services (K) t/a Jumia Kenya and Google Kenya** in connection with the provision of tax advice and lobbying the National Assembly, the Ministry of National Treasury and Planning and the Kenya Revenue Authority on their behalf on the recent legislation on digital taxes and imposition of value added tax on digital services in Kenya.