

ADVOCATES, TAX & LEGAL CONSULTANTS





Excellence. Integrity. Passion

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### **Onyango Advocates - Who We Are**

Onyango Advocates is a full service law firm with expertise in commercial and civil Litigation, Tax and Corporate Advisory. The firm works with a tested network of law firms and consultants across the East African region to ensure our clients receive seamless legal support across borders. Our team has prior experience in the corporate sector, leading law and consulting firms at international level, and we leverage this impressive skills set to match the unique requirements of each of our valued clients.

#### Your ideal African Partner

Whereas many African countries are experiencing robust growth and local organisations are becoming ever more ambitious in their outlook, several of our clients tell us that they find doing business in Africa complicated. How can you make the most of this continent of opportunity?

Having great lawyers who understand the legal landscape is essential.

For you, this means having a single point of contact for everything you need in Africa, from investments to contentious work. We will facilitate your business success by helping protect your interests, solve your problems, make deals happen and keep you informed about relevant legal developments.

We have competently advised clients in many African jurisdictions using local lawyers who intimately understand the national legislation and culture, while maintaining an international outlook, and have the ability to manage projects across borders and provide multidisciplinary legal solutions on the ground, when and where you need us.

### **Our Value Proposition**

Our distinguishing factor as a service provider is the value we place in our clients. Our vision, mission and approach to work are wholly centered on our clients' needs. We strive to provide a personal and committed service so that we may achieve our ultimate goal of being the 'service provider of choice'.

ONYANGO ADVOCATES has earned its reputation by establishing the following guiding principles:

#### **Service with Integrity**

We strive to deliver topnotch services in all situations without ever compromising on our professional standards and integrity.

#### **Committed Client Service**

We anticipate our client's needs, advance their business priorities and exceed their expectations.



#### **Professional Excellence**

We are at the forefront of our profession in the skill, expertise and judgment we offer our clients, and constantly seek opportunities for learning and growth.

#### Respect

We maintain a diverse working environment where individuals can flourish and all of our interactions are guided by mutual respect, recognition and appreciation.

#### **Teamwork**

We foster a collaborative work environment where we rely on each other's expertise, commitment and trust, and provide opportunities for growth through delegating, sharing information and experience.

#### We value People

We believe that our success will depend on the value we attach to our Partnership, our staff and our clients.

### **Our Philosophy**

We are focused on providing efficient, high quality, result-oriented and timely legal services in pace with growing demands. We are committed to understanding our client's needs and objectives and working with them to achieve effective and creative solutions that advance their priorities and provide value for money.

Our Mission statement:

"Providing Excellent Legal services with Integrity and Passion"



### **Our Services**

More than ever, businesses must be flexible, innovative and supported by the most efficient and effective processes and practices if they are to succeed.

Onyango Advocates can help your organization achieve its unique goals and objectives through our extensive experience and expertise in all taxation and legal facets of business operations.



### **Tax Services**

Virtually everything you do has tax consequences. This is especially true for business transactions.

As tax regulations are continuously changing, it is important to consult with a team of tax advisors who will ensure that your tax compliance is as painless as possible.

At ONYANGO ADVOCATES, we appreciate the unique nature of tax law and the fundamental principles that underlie its interpretation and application.

Our tax practice is manned by seasoned professionals who are familiar with all aspects related to tax matters in the region. Many have prior experience working with the Uganda Revenue Authority and/ or the "Big Four" international audit firms, and use this expertise to deliver the greatest value to our clients against high international standards.

Our team of experts is at hand to offer tax solutions for all business categories, from the largest multinational companies to owner-managed businesses and individuals.

Do not hesitate to call on us with your tax problems. We shall work with you one-on-one, take the time to understand your unique situation and deliver the services you need to achieve your goals



# With the introduction of e-tax, revenue bodies now have more time to concentrate on enhancing tax compliance through effective audit programs

now have more time to concentrate on enhancing tax compliance through effective audit programs based on risks and executed by a wide range of audit types for different types of taxpayers and tax types. Inevitably, this results in an increased tax burden, which could affect the proper operation and growth of your business.

However, these challenges can be avoided and we at ONYANGO ADVOCATES have adopted a proactive approach that aims at mitigating your tax exposure and minimizing your tax costs by conducting tax compliance checks and periodic, in-depth tax health checks.

We maintain one of the most vibrant tax practices in Uganda, comprising a range of tax services including tax consultancy and planning, tax health checks, tax trainings, International mobility Services, Tax diagnostic and optimization review services, tax litigation and representation before the URA.

Our experienced tax advisors will ensure increased tax awareness and compliance for your company, guard against tax shocks and help minimize your tax exposure and related costs.

#### 1. Agreements/Contracts Review for Tax Implications and Consequences

With the yearly changes in tax legislation and the tax man's efforts to expand the tax base and increase revenue collections, it is increasingly important that you know exactly what you are getting yourself into tax-wise in the course of doing business.

With our contract reviews, we consider the contractual terms and the commercial aspects that may impact on you and your business.

#### 2. Tax Registration

All taxpayers are required to apply online for a Tax Identification Number (TIN), which is issued against specified tax heads or tax types. We can guide you in reviewing your tax registration status and also register you for all applicable taxes in order to avoid non-compliance which could yield estimated assessments, penalties and interest.. We also assist in new TIN applications

3. Review of Monthly and Annual Tax Returns before Declaration

For many people, filing tax returns can be confusing and stressful, often leading to errors that may result in costly penalties.

At ONYANGO ADVOCATES our team of professionals is ready to assist you in

reviewing the accuracy and completeness of your monthly and annual returns. Corrective action can then be taken to minimize your exposure to additional assessments, penalties and interest.

#### 4. Tax Compliance Check

We assist you to review your compliance history and status, and review your business activities with a view to guiding you on your compliance obligations. This ensures that any tax risk is detected early and corrective measures taken immediately to avoid penalties.



#### 5. Tax Health Check

A tax health check is an in-depth review of your tax declarations with a view to identify any tax issues and exposures. We review your tax returns together with the financial statements and other supporting accounting records to detect any errors of omission or commission.

#### 6. Tax Position Reconciliations

Often, taxpayers are denied certain facilities like Tax Clearance Certificates (TCCs) and Withholding Tax Exemptions due to variances between the tax body's and the tax payer's records with regard to their tax position. This could result in serious consequences to the taxpayer and affect business decisions and opportunities.

We help you to reconcile your tax position for various tax heads with the taxman's position and thus ensure that you enjoy uninterrupted business services.

#### 7. Tax Audit Representation and Management

The national tax body conducts routine and comprehensive tax audits on selected taxpayers every year. Because of the complexity of tax law and its interpretation, many taxpayers are not in a position to question a position taken by the taxman on a particular transaction and therefore end up being assessed to tax on transactions that are not subject to tax.

We can advise and guide you on how to prepare for and manage tax audits, and assist in any subsequent tax reconciliations that may become necessary, thereby helping you to reap the maximum benefits available under the tax laws

#### 8. Objections Management

In certain instances, it may be necessary to object to the taxman's assessment of your organisation's tax obligations. However, in order for an objection to be valid, it must be made within a stipulated period and you must have good grounds for the objection, with relevant support documentation.

In the event of disagreement, further appeals can be made to the Tax Appeals Tribunal (TAT) or the High Court, at which level no new grounds can be introduced for your objection. It is therefore imperative that any objection to an assessment be properly made and with

valid grounds.

We can assist you in objecting to tax assessments and supporting your case before the tax body.

#### 9. Tax Litigation

We can assist and represent you in all your tax litigation matters if you choose to appeal to TAT or the High Court for a review of the objection decision made by the taxation body.

#### 10. In-House Tax Training

In house training is an economical method of providing internal tax training programmes for accounting staff. It has proven to be very popular in keeping staff up to date with tax issues in a relaxed, collaborative and familiar environment.

We can design a tailor-made training package to suit your organisation's specific requirements.

#### 11. Review of International Transactions

As more companies go international, the complexity of their business operations typically rises dramatically, not least in the area of tax.

We can assist you in reviewing your international transactions, guard against potential exposure with regard to your company's tax liability, and guide on the most efficient transaction path to adopt in navigating multiple tax jurisdictions and taking advantage of existing international tax provisions.

#### 12. Other Tax services

- Corporate Tax Services
- Personal Tax Services
- International Tax Services
- Indirect Tax Services (VAT)
- Tax Services for restructuring, Mergers &Acquisitions
- Tax planning solutions
- Transfer Pricing advisory

We provide tax consulting services to executives and employers of people who work, live and invest outside their home country. We design tax planning and compensation strategies to help companies with international workforces and their executives manage their tax liabilities and other expenses of operating in the global business environment.

In summary, there are three main reasons why you should seek our expertise:

Firstly, to comply fully with all relevant legislation; secondly, to ensure that full and realistic employee costs are factored into contracts; and thirdly to ensure that employees meet their tax and social security obligations while enjoying optimum protection, for example through double taxation agreements and reciprocal social security agreements.

#### Don't let the stress of Taxes get you down



### **Employment & Labour Law**

Day-to-day disputes are becoming commonplace in the workplace as seen from the numerous cases before our courts. The Onyango Team has consistently advised entities on various labor issues.

We are proud to have competencies in the following areas:

- Redundancies and Employee restructuring Schemes
- Representation before the Labor offices and the Ministry of Gender and Labor Affairs.

- Pension related issues.
- Collective bargaining agreements with labour unions
- Employee transfers.
- Discrimination, health and safety matters
- Contractual negotiation and Drafting
- Non-compete agreements for employees
- Preparation of employment manuals and or handbooks
- Executive compensation planning
- Negotiation of severance and buy-out agreements
- Negotiation of independent contractor and consulting agreements



### **Immigration Services**

As we seek to facilitate free movement within the region, we have built excellent rapport with the immigration agencies in Uganda, and handled a broad range of immigration issues in the region.

Whether you are just starting to send employees abroad or trying to optimize your long-standing expatriate movement, in need of advice or simply short-staffed, Onyango Advocates are here to help. We offer a full range of consulting services covering all aspects of global mobility.

Specifically, we provide the following assistance:

- Permanent residency Work permit visas
- Dual citizenship applications
- Dependant pass applications
- Passport renewals
- Student Visas
- Changing visa classification to another and visa extensions
- Deportation hearings
- Immigration and international adoptions
- Providing advice on requirements for obtaining employment and dependant visas and preparing relevant documentation for local immigration authorities
- Liaising with local immigration authorities during the application process
- Assisting with visa extensions



### Dispute Resolution, Arbitration and Litigation

With innovative litigation management tools, our litigation team is ready to interact with you to understand your issues. Extensive experience in advocacy work allows us to bring a multifaceted approach to litigation practice.

We have a firm belief that not all disputes should lead to litigation. A substantial portion of our litigation practice has been built on modern courtroom advocacy tools in the event dispute resolution does not yield results for our clients.

Our Partners have a track record before the highest courts in this land with appearances before international courts.



### Infrastructure

### Land, Property & Real Estate

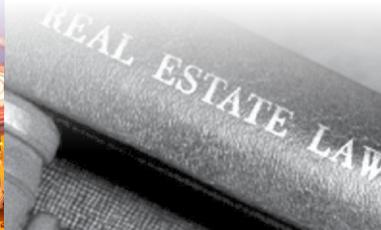
Our team has the expertise to handle infrastructure projects, public private partnerships and project finance.

Some of our current clients are involved in major road construction projects in South Sudan, Rwanda, Uganda and the Democratic Republic of Congo.

Uganda has a booming real estate sector with land related disputes becoming commonplace.

We have earned a reputation for providing expert legal services in the real estate area. We represent developers, builders, investors, lenders, owners, landlords and tenants in a wide variety of real estate matters.





Our services include representation with regard to transactional and contract matters, including consultation and drafting documents for:

- Purchase and sale transactions from home acquisitions to complex commercial, industrial and investment transactions
- Commercial and residential leases
- Due Diligence exercises
- Easements, permits, licenses and restrictive covenants

Litigation, Arbitration and mediation with regard to:

- Real estate assessment and taxation
- Landlord and tenant disputes
- Property and title insurance claims and disputes
- General contract matters
- Foreclosures
- Environmental regulation and compliance
- Land use, planning, development and zoning
   We have acted for indigent communities evicted

from their land and have developed expertise in a range of real estate issues from acquisition, practical development and management issues.

We successfully represented Oxfam GB and communities in Kibale and Mubende that were evicted from land that was gazetted by National Forest Authority. The communities were successfully resettled. The World Bank has now retained the firm to continue providing legal advice to these communities.

We are retained by the Kenya High Commission after the sensitive assignment of the purchase of their current embassy building.

### **Corporate & Secretarial Services**

When you start a business, you want to ensure it is set up properly right from the beginning, with the optimal legal structures, so that you do not have to make cumbersome or costly changes later on.

We offer full incorporation services combined with expert guidance on the most appropriate vehicle and structure for your business from a regulatory and compliance perspective, allowing you to focus on developing and growing your business.

Our company formation and compliance services include:

- Advising on the initial set-up and the form an entity could take, as well as establishing the optimal corporate structure and arranging for incorporation or registration of legal entities.
- Providing advice on licensing requirements and regulatory approvals
- Setting up bank accounts
- Outlining basic labour law requirements
- Advising on other basic compliance requirements
- Maintaining statutory records and completing ongoing secretarial compliance tasks



- Providing a principal place of business address
- Providing an authorised representative for overseas companies
- Facilitating corporate changes such as a change of director or corporate secretary, a company name change, change of auditor, transfer of shareholdings, increase in capital, alteration to constitutional documents or a change in bank signing arrangements
- Providing share registration services to private and public non-listed companies
- Conducting company and land searches
- Intellectual property registration and advisory
- Registration of legal documents

## **Global Law Experts**



#### **Memberships & Affiliations**

- East Africa Law Society
- Uganda Law Society
- Commonwealth Lawyers Association
- Pan African Lawyers Union

#### **Accolades**

Our performance has been recognized by independent commentators covering the law and business sectors across the world. OCA has been consistently ranked Global Law Experts.

We are also a recognized law firm by IFLR 1000 – Guide to the World's Leading Financial Law firms.



#### **ONYANGO & COMPANY ADVOCATES**

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### **OUR PEOPLE**



Onyango Owor Managing Partner

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Onyango is the Managing Partner and the head of the Litigation
Department. His practice focuses mainly on civil and commercial litigation, regulatory compliance

and international criminal law. He leads the Arbitration and Dispute resolution practice at the Firm

Onyango is a leading litigator in Uganda and has been lead Counsel on a number of advisory projects involving both local and international counsel.

Annet Adania Bada



Partner
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Annet is a Partner at the Firm and
Co-Head of our Litigation practice,

with a solid reputation in both civil and criminal litigation in the legal circles.

She has been at the forefront of some the public interest litigation efforts in Uganda and is a renowned member of the FIDA Uganda (Association of Women Lawyers).

Her practice focuses mainly on Civil and Criminal Litigation, Arbitration and mediation. She is also experienced at debt recovery and legal risk management.



Miriam Babirye Kaggwa Associate Partner

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Miriam is an Associate
Partner at the Firm and head
of our Not for profit Advisory
Practice. Her practice focuses
mainly on Not for profits,

Land Transactions, and Domestic affairs.

She has assisted many charities in registering their activities in Uganda, and provided regulatory

advice on the activities of the NGO Board, the regulator of the sector.

Besides representing clients at courts of record in Uganda, Miriam has been active in developing the Alternative Dispute Resolution practice of the firm.



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Robert heads the Debt recovery
and Debt dispute practice at
our firm.He has over 10 years
experience in debt dispute
resolution, and is widely respected

among his peers, leading to court appointments to execute rulings.

He is passionate about research and development in the debt recovery trends and practice in Uganda.



Arthur Byara Principal Associate T: +256 702 480649

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Arthur is a Principal Associate working in the Corporate & Commercial litigation and

Employment practice arm of our firm.

His practice focuses on corporate advisory, employment and immigration. In addition, he has assisted private businesses and individuals on management of their portfolios.

He also handles matters relating to legal due diligence and compliance as well as assisted in risk assessment profiles for many clients. He has assisted Client restructure employee schemes.



E: info@onyangoadvocates.com Mary Anne is a trained lawyer specializing in Company law, Tax Law, legal and financial advisory services. She holds a Master's degree from the London School of Economics and Political Science, specializing in Tax Law and alternative dispute resolution with a particular interest in Commercial Arbitration.

She has experience working with governmental and non-governmental agencies, donor agencies and private enterprises.

Fredricks Owora Head of Tax

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Fredricks heads the Tax and
Finance Advisory practice
of the Firm, with over 15
years progressive training in

Accounting, Internal and External

Audits, Tax Advisory Services, project Management and Management Consultancy.

He has vast experiencing helping companies effectively manage their financial operations.

He is also familiar with a wide range of sectors,

from government organizations and departments, to Parastatals, multinational companies, leisure and hospitality, pharmaceutical industries, Manufacturing companies and NGOs.



Nelson Sserwadda Tax Associate

E: tax@onyangoadvocates.com Nelson works in the tax department and is passionate about simplifying the tax affairs for our clients.

He joined the firm after 5 years working for a specialist

tax accounting and advisory firm.

His practice focuses on tax planning, restructuring and tax audits. He routinely carries out tax health checks for a myriad of clients. He has represented many clients in tax audits before the Uganda revenue Authority and the Tax Appeals Tribunal.



#### **Edrine Wanyama Senior Associate**

E: info@onyangoadvocates.com
Edrine Wanyama is a Senior
Associate in the Compliance
& Regulatory Department
and is widely published in the
areas of: Legal Framework
on International Economic

Activities; Natural Resources; Introduction to Economic Analysis and Policy; Competition Law and Economic Regulation in East Africa.

He focuses mainly on advising our Clients on the impact of new legislation on their operations. He

impact of new legislation on their operations. He is a specialist in East Africa Community Law.

#### Wasswa Adam Senior Associate

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Wasswa Adam is a Senior
Advocate with Onyango & Co.
Advocates. Wasswa has a wide
range of experience with the
Criminal Law. defamation/

Media Law and Company Law.

Mr. Wasswa has worked as a Company Secretary for Olympia Hotels Limited and as a Legal Officer at the Red Pepper Publications Limited. He is the firm's point man on matters related to Media, Libel law and to the hospitality industry.



#### Esther Bukenya Associate

E: info@onyangoadvocates.com
Esther is an Advocate and is works under the real estate and Conveyancing practice at the firm. She is passionate about protecting client interests when dealing

with real estate in Uganda, and has undertaken numerous due diligence investigations on their behalf. She has also dealt with the land boards at various levels.



Associate
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Ellen is a Kenya-trained lawyer
working under the Corporate

Advisory arm of the firm. Her

practice focuses on a wide spectrum of corporate and commercial issues. She has experience advising a number of multinationals operating in the East African region. She has handled numerous immigration issues for our expatriate clients.

Mugume Ellen

Ellen's transactional experience involves intellectual property and assisting Clients in preparation of legal documentation. She also provides company secretarial services to our clients. She also sits on all meetings of the Board for which the firm acts as Company Secretary.



Kassim Wahab Associate T: +256 782 146 469 E: k.wahab@onyangoadvocates.com Kassim is a dual trained Ugandan and Rwandan lawyer.

His practice focuses on civil and criminal litigation. He is being led to be adept at drafting of court pleadings and represents clients in all courts. He is also passionate about public interest litigation involving the environment.



Angella Namirimu Associate

E: angella@onyangoadvocates.com Angella is Kenya-trained lawyer and a member of the Kenyan bar. Her work mainly focuses on legal advisory.

She handles registration and compliance requirements for

clients. These include incorporation of companies and engagements with the government staff at

Lands, Companies. A nationally acclaimed basketball player. Angella is passionate about sports and is developing the sports law arm of the firm.



Daniel Juol Nhomngek Junior Associate

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Daniel is part of the Legal Research and Litigation Team. He handles legal research, court pleadings preparation, pro bono client work, outreach awareness. He is also passionate about social justice and advocating for the rights of the poor and marginalized.

### **CONTACT US**

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