



ORARO & COMPANY  
ADVOCATES

An Affiliate Member of AB & DAVID AFRICA



# Firm Profile

*A legacy African firm with a fresh take on business.*

# About Us

Oraro & Company Advocates is a full-service market-leading African law firm established in 1977 with a strong focus on dispute resolution and corporate & commercial law. With a dedicated team of 10 partners, 4 senior associates, 10 associates, 1 lawyer and 36 support staff, the Firm has been consistently ranked by leading legal directories such as Chambers Global, IFLR 1000 and Legal 500 as a top-tier firm in Kenya.

We provide specialist legal services both locally and regionally in [Arbitration](#), [Asset Tracing & Recoveries](#), [Banking & Finance](#), [Capital Markets](#), [Conveyancing & Real Estate](#), [Corporate & Commercial](#), [Dispute Resolution](#), [Employment & Labour](#), [FinTech](#), [Infrastructure](#), [Projects & PPP](#), [Private Client](#), [Restructuring & Insolvency](#) and [Tax](#). Over the years, we have represented both local and foreign clients, governments, regulators, and not-for-profit organisations from target industry sectors including retail, construction, education, energy, financial services, manufacturing & industries and the public sector.

We provide both local and cross-jurisdictional legal services, either directly or through the extensive relationships that we have established with leading firms across the globe. Oraro & Company Advocates is a full Affiliate of [AB & David Africa](#), a Pan-African business law network committed to ensuring that businesses and projects succeed in Africa by helping clients minimize the risks associated with doing business on the continent. This enables us to offer cross-jurisdictional legal advice in a seamless manner while maintaining the highest professional standards.

Oraro & Company Advocates prides itself in its [deeply-rooted client relationships](#) by providing quality legal services through its partner-led approach, drawing from local knowledge and global perspectives.

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## 1977

Our year of establishment.

## 8

Number of years Oraro & Company Advocates has been consistently ranked by leading legal directories such as Chambers Global, Legal 500 and IFLR 1000.

## 25

Number of lawyers.





# Our Reputation & Accolades



## CHAMBERS GLOBAL 2021

Oraro & Company Advocates bagged recognition in four practice areas – Dispute Resolution, Employment & Labour, Banking & Finance, and a new area - Real Estate.

Chambers Global also recognised 6 of the firm's advocates as notable practitioners in their areas of specialisation, which include Corporate and M&A, Banking & Finance, Dispute Resolution, Employment and Dispute Resolution: Arbitrators.

For the second year in a row, Founding Partner - George Oraro SC, was ranked as a 'Star Individual' in Dispute Resolution, making him the only Kenyan lawyer to receive such recognition.



## LEGAL 500 2021

Oraro & Company Advocates is ranked a Top Tier firm in the Dispute Resolution and Employment practice areas. In addition, our Banking, Finance and Capital Markets practice area was highly recommended by the directory.

2 of the firm's Partners were recognized as Leading Individuals, while 2 others were recognised as Next Generation Partners in their fields.

Legal 500 EMEA affirmed our continued 'exceptional record in big-ticket disputes' and noted that our firm remains a notable name in insolvency and tax disputes, in addition to handling major arbitration matters.



## IFLR1000 31<sup>ST</sup> EDITION (2021)

Oraro & Company Advocates was ranked by IFLR1000 as a Top Tier firm in Project Development (Mining), Project Development (Infrastructure), Project Development (Power) and Financial and Corporate.

2 of the firm's Partners were recognized as 'Highly Regarded' lawyers for their expertise in Project development, M&A and Banking, M&A.

*"They are consultative in their approach, which is great from a client perspective as one feels involved, and able to add their views which are considered in line with the legal strategy."*

Chambers Global 2021.



# *The BIG Question - Why Us?*

## **When we say we are full service, we mean it**

- We are one of the few top-tier Kenyan firms that have expertise in both disputes and advisory matters. We leverage off this in our transactional work when advising clients on how to manage risk when doing business here.

## **We are a litigation "powerhouse"**

- We are proud of our legacy as a market leader in litigation, which begun when our firm's Senior Partner George Oraro SC (one of Kenya's top lawyers) started the firm in 1977.

## **We have vast experience handling complex transactions**

- Covering banking & finance, capital markets, conveyancing & real estate, corporate & commercial, fintech, and infrastructure, projects & PPP, our lawyers are well-versed in handling complex transactional work.

## **We are an equal opportunity employer**

- We are committed to providing equal opportunities to all and ensuring that there exists diversity among our workforce. Employment opportunities across the entire firm are merit-based and that has therefore allowed the firm to have a balanced representation. Currently, the Partnership is comprised of 5 women and 5 men, and the number of firm employees is representative with a gender balance of almost 50-50.

## **We have a strong focus on technology**


- The firm has continuously invested in the latest technology in order to deliver superior value to its clients. Such forward-thinking investment across different legal, financial and operational platforms has given the firm an edge and enabled it to quickly adjust to the changing circumstances necessitated by the COVID-19 pandemic.

## **People are at the heart of who we are and what we are about**

- We have a deep commitment to our employees, clients and the community within which we operate. Over the years, we have initiated different programs to ensure we keep these critical stakeholders at the top of our operations, including offering international secondment opportunities to our lawyers as a way of investing both into their careers and in the quality clients get.

## **We have top-notch lawyers**

- Our Lawyers are well respected by peers across Africa. They have been trained in some of the best academic institutions across the globe, and are highly experienced and ranked by leading international legal directories such as Chambers Global, Legal 500 and IFLR1000 in different areas such as dispute resolution, dispute resolution: arbitrators, banking, finance & capital markets, employment & labour and corporate and M&A.



*"...[they] do not  
compromise on the quality  
of legal representation they  
offer, no matter the  
importance or value of a  
matter."*

Chambers Global 2021.





# Dispute Resolution

Our Dispute Resolution practice area is well regarded for its in-depth understanding of the judicial process. The practice area has represented both local and international clients in complex banking litigation, highly complex commercial disputes, constitutional law, election petitions, environmental litigation, employment and labour law, family law, public procurement and property disputes. The practice area has represented a full spectrum of clients in sectors such as banking & financial services, manufacturing, construction, public sector and energy.

Some of our notable work highlights include:

## Energy Disputes

- Acting for a Kenyan company which transmits, distributes and retails electricity in a case which seeks to stop an alleged payment of USD 20 billion in respect of power purchase agreements.

## Banking Disputes

- Successfully represented a Kenyan commercial bank in a rare application seeking to have the Court of Appeal re-open, re-examine and set aside its decision. In addition, we sought to have the Court of Appeal declare its earlier decision a nullity and direct that the appeal be heard afresh.

## Commercial Disputes

- Representing a corporation in a dispute arising from a collapsed share purchase agreement. The prospective purchaser has sued the shareholder for USD 12 million alleging the sum of the damage covered as a result of the loss incurred.
- Representing a distribution subsidiary of a leading cement company in a shareholders dispute regarding the directorship and ownership of a major cement manufacturer in the country. The dispute concerns the acquisition of the shares valued at USD 25 million by a Mauritius-based firm.

# *Employment & Labour*



Our Employment & Labour practice area has been recognised for its advice on contentious and non-contentious matters relating termination & dismissal, redundancy and discrimination and non-contentious matters including advisory on employment contracts, employment policies and procedures review of HR manuals & policies, advising on termination on account of redundancy. The practice advises clients in various sectors including banking & financial services, health services, non-governmental organisations, telecommunications and hospitality.

Some of our notable work highlights include:

## **Constructive Dismissal**

- Representing a Kenyan bank against a claim for constructive dismissal and discrimination of an employee.

## **Pension Disputes**

- Acting and advising for a Kenyan pension scheme in defending a judgement by the retirement benefits tribunal for the sum of in excess of KES 7 billion by former employees of Telkom as being the total of their unpaid retirement dues.

## **Redundancy**

- Defending one of Kenya's and East Africa's leading premier teaching and referral health care facilities in the Employment & Labour Relations Court. It was a claim filed by the employee's union – Kenya Union of Domestic, Hotels, Educational Institutions, Hospitals and Allied Workers (seeking to prevent the institution from proceeding with a redundancy process).

## **KNUT**

- Acting for one of the largest trade unions in Kenya in a trade dispute against the employer, with respect to the historical 2015/2016 nationwide teachers' strike.



Our Asset Tracing & Recoveries practice area is a recognised leader in advising on both complex contentious and non-contentious tracing and recovering of assets and in restructuring insolvencies. The practice area is led by a team of Partners with specialist know-how and deep experience in offering strategies for obtaining effective and time-critical legal remedies to secure and recover assets, including freezing injunctions, disclosure orders and protection of assets.

Some of our recent work highlights include:

## Central Bank of Kenya

- Acting for the Central Bank of Kenya in the recovery of funds in the “Goldenberg” related cases, in excess of USD 1 billion.

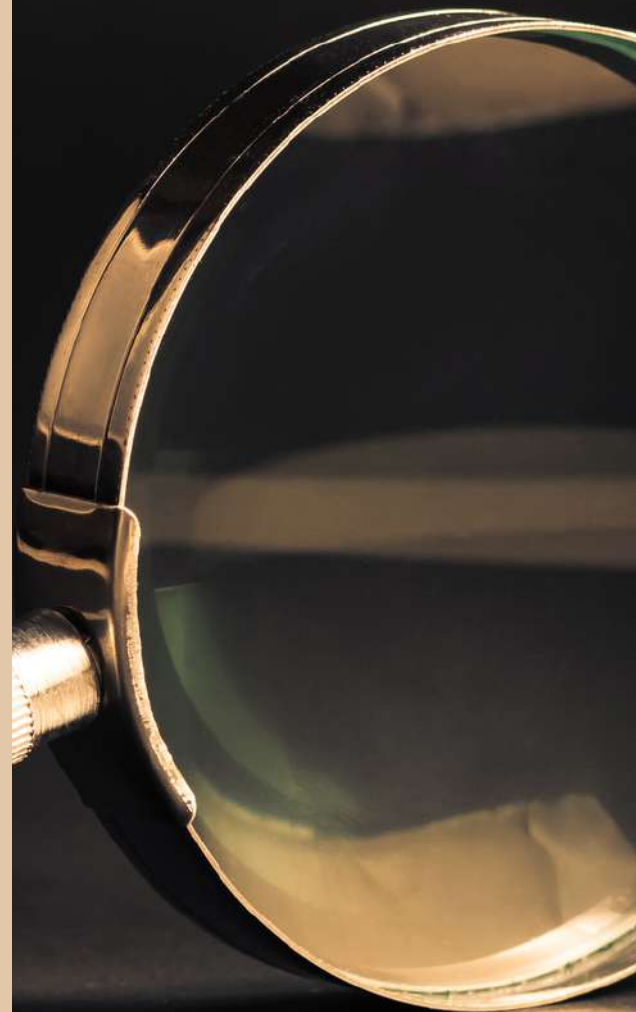
## Banking Fraud

- Representing a commercial bank in Kenya, which is Under Receivership, in a claim that seeks the tracing and recovery of approximately USD 340 million which was defalcated from a Bank. We obtained a mareva injunction/freezing order, which is currently in force to preserve the subject matter of the suit. We also successfully defended the client against a claim by the shareholders seeking to be enjoined in this suit despite stiff opposition.

## Nairobi-Mombasa Oil Pipeline

- Representing a leading regional bank in a claim of USD 52 million arising from a facility of USD 300 million advanced to the defendants to fund the construction of the Nairobi – Mombasa oil pipeline. We obtained a mareva injunction/freezing order, which is currently in force to preserve the subject matter of the suit and secured an admission of liability for USD 25 million from the defendants with the balance being referred to an independent expert for determination.

# Asset Tracing & Recoveries







# Arbitration

Our arbitration practice has been at the forefront of both domestic and international arbitration practice in Kenya. The practice area has represented clients before both local and international arbitral tribunals such as the International Centre for Settlement of Investment Disputes (ICSID), the London Court of International Arbitration (LCIA) and the International Chamber of Commerce (ICC). The firm has advised clients in various sectors including construction, banking & financial services, manufacturing and energy.

Some of our recent work highlights include:

## ICC Arbitration

- Successfully represented a Pan-African Bank in a USD 25 million claim brought by a Zambian borrower who claims he never authorised the bank to disburse funds to the borrower. It was an ICC administered arbitration and the seat was in London.

## ICSID

- Represented a Canadian-based energy company as co-counsel in the International Centre for Settlement of Investment Disputes (ICSID) proceedings brought against the Government of Kenya in respect to the unlawful revocation of the company's geothermal licence worth USD 312.7 million.

## Construction Arbitration

- Successfully Successfully represented a Japanese electrical equipment company (the "Company") in a construction dispute suit filed by a leading engineering and construction company in East and Central Africa, seeking interim measures of protection pending referral of the matter to the ICC by restraining the Company from appointing a third-party contractor to replace it in the construction of a geothermal power plant in Olkaria, Kenya.

# Banking & Finance

Our Banking & Finance practise area is well regarded for its expertise in advising in both contentious and non-contentious matters. The practice area has vast experience advising on asset finance, structuring and drafting lending and security documentation for corporate and retail lending including cross border and syndicated loans, structured finance, SME financing and trade finance. With a good reputation in handling complex banking disputes, debt recovery and asset tracing, the practice area has also represented clients at the Court of Appeal and the Supreme Court. The team has advised and represented local and regional banks, international financial institutions and regulators. In addition, our firm is the principal legal advisor to the Central Bank of Kenya.

Some of our notable work highlights include:

## Project Finance

- Advised one of the largest commercial banks in Kenya in relation to an annuity term loan facility worth USD 60 million to facilitate the 75% direct cost of road construction of the Ngong-Kiserian-Isinya Road and Kajiado-Imaroro Road.
- Drafting a variety of security documentation for a large telecommunication company in Kenya operating and maintaining the infrastructure over which various telecoms service providers operate to secure lending worth USD 30 million from a bank based in the United Kingdom including inter-creditor agreements and facility agreements and conducting a legal due diligence. We also provided a legal opinion for the financier.
- Advising a leading Kenyan bank in a financing transaction involving two hoteliers. Our role involved drafting and registering the security documents and generally safeguarding our client's interests. The matter was an intricate web involving the preparation of joint securities and cross guarantees between the borrowers. The repayment was further guaranteed by associated companies. Our role was to ensure that the creation of these overlapping securities was both legally acceptable and most importantly, enforceable.

## Security Documentation

- Advising a Tanzanian bank in the preparation and perfection of securities. Our role included conducting a legal due diligence on the borrower and the corporate guarantors at the Companies Registries on the assets provided by the corporate guarantors as security. We drafted security documents being a debenture, charges and corporate guarantees together with the accompanying resolutions. We worked closely with Tanzanian counsel with regard to the due diligence on the Tanzanian borrower and obtained a legal opinion as to the capacity of the borrower and the enforceability of the security documents. The bank had advanced some facilities to the Tanzanian arm of a regional private educational institution to finance its expansion plans by opening a school in Dar es Salaam in Tanzania and for general working capital. The facilities would be secured by assets within Kenya owned by the Kenyan companies and by corporate guarantees to be issued by the Kenyan companies.





# Capital Markets

Our Capital Markets practice has years of experience in advising on a broad spectrum of capital markets products and incorporates specialist expertise in debt and equity capital markets. The practice area is highly regarded for offering clients commercially insightful advice, technical expertise and complete understanding of both sides of a transaction.

Some of our recent work highlights include:

## CMA & NSE Advisory

- Advising ICDC and the GoK on the amendment of the Memorandum and Articles of Association and application to both CMA and NSE for increase of Capital and Rights Issue.

## CMA - Nyaga Dispute

- Representing the Capital Markets Authority in a matter involving Nyaga Stock Brokers which is under the statutory management of the CMA in a claim for the recovery of monies converted by the Managing Director.

## Rights Issues

- Advising on three successful and heavily subscribed rights issues for Diamond Trust Bank (DTB) (2006, 2007 and 2012).
- Legal advisor to the Kenya Commercial Bank (KCB) rights issue in 2004 and 2010.
- Advising on the National Bank of Kenya (NBK) Rights Issue in 2014. Tasks included participating in the preparation of a confidentiality agreement and information memorandum together with the other technical advisors, conducting legal due diligence, providing a legal opinion to be included in the information memorandum, obtaining approvals on behalf of NBK from the CMA, NSE, CBK and reviewing all the transaction documents to ensure that their compliance with the laws of Kenya.

Our Corporate & Commercial practice area is known for its wealth of experience and commercial awareness to every transaction. The practice area has been involved in giving strategic and practical advice on complex mergers, acquisitions, joint ventures, private equity transactions and commercial contracts. The practice area has been actively involved in advising clients in sectors such as manufacturing, real estate & construction, energy, financial services, including most of the recent consolidations and acquisitions within Kenya's banking sector.

Some of our notable work highlights include:

## Mergers & Acquisitions

- Acting for the National Bank of Kenya Limited (the Company) on the take-over of 100% of the Company's shares by KCB Group PLC.
- Advising Transnational Bank Plc and majority of the sellers in the sale and purchase of up to 100% shares in Transnational Bank PLC to Access Bank Plc.

## Private Equity

- Advising Prime Bank Limited on and assisting in obtaining regulatory approvals from the Central Bank of Kenya, CAK and the Insurance Regulatory Authority in connection with the acquisition of a significant minority stake in the Bank by AfricInvest and Catalyst Principal Partners.
- Acting for Art-Caffé Coffee & Bakery Limited (the Company) and the shareholders in relation to the sale of the entire share capital of the Company to Emerging Capital Partners.

## KQ Capital Restructuring

- Advised the Government of Kenya (through the office of the Attorney General) on the proposed capital restructuring of Kenya Airways Plc, in which the Government of Kenya is a significant shareholder, including the legal implications of relinquishing its security. The matter value is USD 2.3 billion.

# Corporate & Commercial





# *Conveyancing & Real Estate*

Our Conveyancing & Real Estate practice area is keen on the growth of the Kenyan real estate market. The practice is well versed in complex development projects, conveyancing, leasing and licenses, joint ventures and project finance. We also advise on joint ventures, leases, preparation of licenses, structuring of complex development projects and transfer of land (purchase and sale).

We are largely involved in Kenya's Big Four Agenda on affordable housing, an ambitious five-year plan by the government which aims to develop 500,000 housing units in the current President Uhuru Kenyatta's last term in office.

Some of our notable work highlights include:

## **Joint Ventures**

- Acted for a leading Kenyan investments and real estate company in the sale of 10 high-end five-bedroom villas worth USD 100 million in a gated estate in Karen. We advised the parties on the joint venture arrangement and facilitated the negotiation of the joint venture agreement and the transfer of the land to the joint venture reference.

## **Large-scale Projects**

- Advising one of Kenya's largest public universities in a major real estate project including conducting a detailed legal due diligence on approximately 1,000 acres of land to be purchased.
- Acting in a joint venture between the Developer and the landowner for the development of 8,888 apartments. The assignment involved undertaking due diligence on the land, the landowner and the Special Purpose Vehicle (the "SPV"); providing legal advice on the structure of the Joint Venture; preparation and negotiation of the Memorandum of Understanding, the Head of Terms and the Joint Venture Agreement. It also entails the acquisition of equity by the Developer in the Project SPV, preparing and negotiating the Shareholders Agreement and facilitating the exit of both the Landowner and the Developer from the SPV on completion of the project. We have also been engaged in the preparation of engagement contracts between the Developer and the professional team involved in the project and coordinating the change of user and sub-division exercises. We will also be involved in preparing the standard Sale and Purchase Agreement and transfer/lease documents with respect to the developed units; providing general legal advice during the construction period; incorporation of the management company and formulating a governance structure with respect of the estate; acting in the sale of the units; transfer of the reversionary interest to the management company and exit of the Developer from the project.

# Fintech

Kenya is at the forefront among the pioneers of financial inclusion with innovations through its early adoption of a mobile money system. The country's fintech sector is among the fastest growing in Africa, evidenced by a lot of activity in the local fintech scene involving sectors such as financial services, ICT and Agriculture.

Our FinTech law practice offers a combination of deep global technical experience with local regulatory & financial service knowledge. Frequently, the team is involved in advising clients on their financing, corporate matters, and regulatory & compliance. The practice area also provides financial and technical legal advice on establishing of the fintech service businesses, licensing of the products, compliance with regulatory requirements and dispute resolution in day to day matters to highly complex issues in the industry. Our client base in the practice area ranges from venture capital funds, start-ups, banks, and other financial institutions.

## Joint Venture

- Providing legal services in a joint venture arrangement between a Mauritius based private investment company and a Kenyan registered application and software development company in relation to the development of a software platform that allows groups to come together and contribute money towards a specific purpose e.g. investment clubs and fundraising. Our role also included drafting the standard terms and conditions together with the privacy policy for the platform.

## Digital Insurance

- Providing legal services to a technology company that provides end-to-end digital insurance, including undertaking registration of various trademarks, drafting and reviewing a shareholder loan, undertaking a vendor legal due diligence exercise, reviewing a term sheet with investors, drafting a convertible note for bridge financing for the company, drafting and reviewing a shareholders agreement and undertaking an internal group restructuring.

## Due Diligence

- Providing legal services to a firm in the UAE instructed by a global web services company to conduct an in-depth regulatory due diligence exercise on the provision of cloud computing services in various jurisdictions across the following sectors: Financial Services, the Public Sector, Telecom, Healthcare, Oil & Gas (Energy and Utilities) and Education.





# *Infrastructure, Projects & PPP*

Our Infrastructure, Projects & PPP practice area has legal and sector expertise in advising on all stages of infrastructure projects. The practice area advises on structuring, drafting & negotiating project agreements, and project finance. The practice area has advised clients in the transport, telecommunications, power generation, mining and energy sectors.

Some of our notable work highlights include:

## **Road Projects**

- Acting for the petitioner, being an Indian Company and a Kenyan company with regard to the disputed bid evaluation. The scope of services included providing litigation support in lodging the proceedings challenging the evaluation of the bid. The Government of Kenya proposed to upgrade ten thousand (10,000) km of road network through a PPP programme known as an annuity scheme. The roads were packaged into forty-five (45) lots; over ten (10) were to be administered by the Kenya National Highway Authority which invited parties to submit bids for each lot. Our client's bid for lot six (6) was ranked second. We lodged proceedings challenging the evaluation and were successful with the Petitions Committee holding that the evaluation was conducted unlawfully. The value of the bids ranged from USD 69.5 million to USD 81.3 million (though this was contested).
- Advising a bidder on the proposed construction of a 2,000 km roads in Kenya via a PPP arrangement under Kenya's roads annuity programme. Providing legal advice on the effect of local law on the Project, including, among others: the enabling legal framework and the capacity for government entities in the project to contract, the source of annuity funds, government guarantees and enforcement of PPP contracts.

## **Renewable Energy**

- Advising the government-to-government collaboration between the GoK and China National Petroleum Corporation on a proposed USD 1.8 billion project to develop up to 350 MW of geothermal power plant.
- Assisted a team advising the developer of a 250 MW onshore wind farm in Kenya which was in part-financed by the forward sale of Clean Development Mechanism credits.

## **Oil & Gas**

- Acting for an international mining company in a dispute with a Kenyan state corporation that has the responsibility of transporting, storing and delivering petroleum products through its pipeline system and oil depot network. The Court for the first time dealt with the issue as to whether the assignment of the price of Gasoil amounts to direct trading in Gasoil and therefore required obtaining a license in compliance with section 80 of the Kenyan Energy Act.
- Advising on the merits of pursuing a claim for USD 2.2 million under a right of subrogation. This arose under a contract for the provision of seismic services in respect of an oil exploration block in Kenya. We also advised on the lawful nature of the proposed settlement agreement and addressed various issues on insolvency law in Kenya.



## *Private Clients*

Oraro & Company Advocates' private client practice area provides prudent direction to individuals and families. The Private Client team provides all-round legal services, in the most efficient way, by integrating the other practice areas, when handling personal and structural issues.

Through this practice area, we have been able to preserve, build, maintain and establish trust with our client base. Our practice is aimed at building relationships with our clients to provide them with practical and attainable legal advice and action

Our private client practice area encompasses:

- Wills and Probate
- Private Trusts
- Succession planning and offshore structures
- Estate management
- Family law – divorce, division of matrimonial property, child custody and maintenance advice and litigation.





# *Pro Bono*

We are committed to using our knowledge and resources to help those who need it the most.

Over the years, we have acted in several pro bono matters including;


## **Community Land Matters**


- Acting for a Kenyan secondary school established in 1949 in a matter involving the illegal cutting of land owned by the school.
- Representing a religious community in a constitutional petition that sought relief for violation of their fundamental rights and freedoms over land situated within Nairobi Municipality.
- Representing a religious community which had developed a school in Nakuru in a matter in which a private enterprise had laid claim upon the land on which the school is built.
- Assisting an eye hospital in Kisumu in obtaining subdivision and a land title.

## **Press Freedom**

- Representing one of the leading Kenyan media houses in an inquiry regarding the attack on its printing press.
- Representing a leading media house in a matter which involved the arrest of its editors who had published a story of a former leading political figure.

## **Health**

- Setting up a trust for an institution established in Kisumu with an aim of addressing the dire need for the provision of medical services and expertise in Africa by investing in medical education and research enterprise.
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# *Restructuring & Insolvency*

Our Restructuring and Insolvency practice area is well regarded for its expertise in advising on restructuring process and their in-depth understanding of the newly enacted Insolvency law. The practice area advises on both contentious and non-contentious aspects of insolvency law and regularly work closely with a broad range of stakeholders including banks, financial intermediaries, distressed companies, creditors, private equity sponsors and governments.

Some of our notable work highlights include:

## **Non-contentious Insolvency**

- Acting for a consortium of banks involved in a non-contentious insolvency matter with a value of USD 64.5 million. Our role includes advising the consortia on their legal options under contract including drafting agreements.

## **Retail**

- Advising a leading commercial bank on its rights as a lender against a leading supermarket currently in insolvency; and in particular on the right of a lender to enforce third party securities under the Insolvency Act, 2015.
- Representing a Holding company and a leading Kenyan based commercial bank in insolvency proceedings in the matter of Nakumatt Holdings Limited (under administration) where it seeks to exercise its right of forfeiture, repossession and peaceable re-entry of its premises.

## **Edible Salts Manufacturer**

- Acting in a contentious case concerning insolvency of a manufacturer of edible salts (directors/shareholders) versus a Kenyan commercial bank in liquidation and receivership as well as providing advice on non-contentious aspects of Insolvency including Employment Law. The case also involves a challenge to the receivership and recovery of monies valued at USD 3.5 million.



# Tax



Our Tax practice area is well known for its comprehensive understanding of the Kenyan tax laws. The practice area is regarded for its expertise in handling both contentious and non-contentious tax matters, developing solutions that are both tax-efficient and practical to help our clients maximise opportunities while minimising risks.

The practice area provides advice on domestic and international tax, value-added tax, income tax, capital gains tax and transfer pricing. We also advise on the tax implications of mergers and acquisitions and capital markets transactions. In tax disputes, the tax practice is renowned for its creative approach and is forward-thinking in tax litigation due to the complexity of Kenyan tax laws.

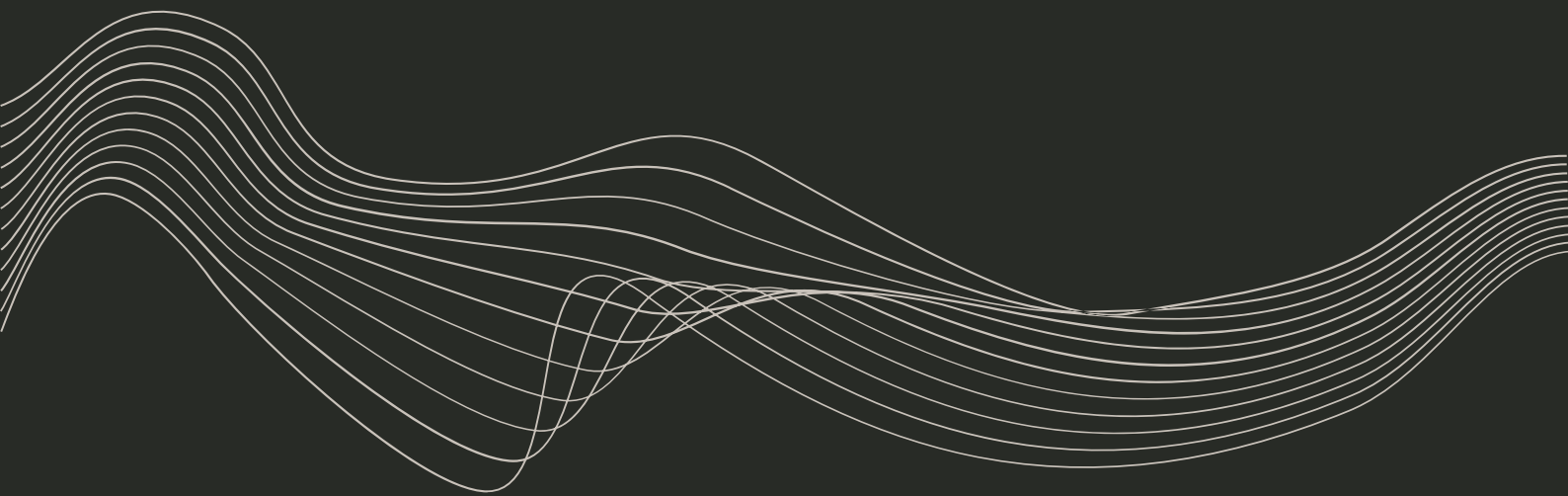
Some of our notable work highlights include:

## Excise Duty & VAT

- Acting for a Kenyan based company that manufactures branded beer, spirits, and non alcoholic beverages in an appeal against Excise Duty and VAT assessment on alcoholic beverages amounting to USD 180 million. We are currently representing our client at the Tax Appeal Tribunal.
- Acting for a leading provider of supply chain solutions in a Judicial Review application before the High Court against actions of the KRA which effectively deny the client a right to claim and receive substantial VAT refunds in respect of zero-rated transactions.
- Successfully represented the KRA in an appeal at the Court of Appeal matter in which the applicant, a leading tobacco company was challenging a demand for payment of excise duty of USD 2.48 million.

## Transfer Pricing

- Advised a Credit Company with both domestic and foreign presence, operating business in the digital loan industry on transfer pricing, thin capitalization, related party transactions, bad debts and tax deductions.



# OUR PARTNERS





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## OUR VISION & MISSION

*To be the leading African legal practice offering exceptional service to our clients, upholding the highest professional and ethical standards and providing rewarding and challenging careers.*



# REACH US

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