



Naomi Musau

Senior Associate, IKM Advocates

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Naomi is an Associate in the Tax Practice Group of IKM Advocates. She has been involved in a number of local and international tax transactions and has gained exposure in various tax matters including drafting legal opinions and tax advisory, drafting and preparation of appeal documents, tax and statutory registrations and engaging Kenya Revenue Authority officials. As part of the team, Naomi is involved in tax litigation for various matters.

Related services

[Tax](#)

Related sectors

[Financial Services](#)

Languages spoken

English

Experience

Experience has included advising:

- As part of the team, advising international clients on the tax implications of proposed investments and transactions including advising on permanent establishment risks, transfer pricing considerations and the applicable tax provisions in Kenya
- As part of the team, advising clients on Double Tax Agreements applicable for cross-border transactions including the methods provided under bilateral agreements for elimination of double taxation
- As part of the team, advising clients on the eligibility and process of acquiring a tax exemption status in Kenya.
- As part of the team, Advising clients on employee taxes and statutory deductions applicable for local employee and tax residency status.
- As part of the team, advising clients on excise duty relief for excise duty paid on raw materials under the Excise Duty Act.

Credentials

Professional Qualifications

- Advocate admitted to the High Court of Kenya (2021)

Education

- Kenya School of Law, Postgraduate Diploma in Law (2021)
- University of Nairobi School of Law, LL.B (2018)

Prior Experience

- May 2021 to date, Associate, IKM Advocates, DLA Piper Africa member firm in Kenya
- January 2020 – April 2021, Pupil, IKM Advocates, DLA Piper Africa member firm in Kenya

Memberships

- Member of the Law Society of Kenya (LSK)

Insights

Highlights of the impact of the Court of Appeal's decision declaring the entire Finance Act 2023 unconstitutional **8 August 2024**

On 31 July 2024, the Court of Appeal rendered its judgement in Civil Appeal No. E003 of 2023 (as consolidated with Civil Appeal Nos. E016, E021, E049 and E064 and E080 of 2024) ("the Appeal") in relation to the constitutionality of the Finance Act 2023 ("the Act").