





## Winston Churchill Ruhayana

Associate, S&L Advocates wcruhayana@sladvocates.ug

#### Kampala

T +256 39 2202 030 T +256 41 4233 063 T +256 39 2250 013

Winston is a corporate and commercial lawyer whose core practice focuses on tax advisory and litigation, corporate and commercial dispute resolution – including mediation and arbitration, corporate and commercial advisory and property acquisitions.

#### **Related** services

Litigation, Arbitration and Regulatory

Corporate

**Related** sectors

Consumer Goods and Retail

Languages spoken

English

# Experience

Experience has included advising:

- Part of the team that successfully acted for UAP Old Mutual Insurance, Uganda's biggest insurance company in opposing a US\$ 1.2 million stamp duty assessment on group insurance policies before the Tax Appeals Tribunal.
- Part of the team that acted for Vivo Energy Uganda Limited in a US\$ 4 million value added tax (VAT) and withholding tax (WHT) dispute before the Tax Appeals Tribunal arising from the importation of fuel into Uganda.
- Part of the team that acted for TotalEnergies Marketing Uganda Limited in opposing a US\$ 4 million VAT and WHT assessment before the Tax Appeals Tribunal arising from the importation of fuel into Uganda.
- Part of the team that represented dfcu Bank Limited in appellate mediation and negotiations leading to the settlement of a US\$ 7 million dispute with favourable results.
- Part of the team that acted for the Government of Uganda through the Uganda Prisons Service in appellate proceedings before the Supreme Court of Uganda where the Government succeeded in securing strategic property worth billions of shillings.
- Part of the acquisitions and conveyancing team of an American headquartered religious and not for profit organisation with Ugandan presence.
- Part of the team advising The Kolschowsky Foundation on the establishment of a US\$ multi-million conservation and eco-tourism site in Uganda. Winston advised on the acquisition of the property and structuring of the special purpose investment vehicle in the most tax efficient way.
- Part of the team that successfully acted for Tourvest Uganda Limited in US\$ 2 million litigation arising from the sale and acquisition of businesses and assets in the tourism and hospitality sector.
- Part of the team acting for MTN Uganda Limited in a US\$ 2.3 million dispute before the Commercial Court for alleged breach of contract for provision of valued added services to MTN's customers.

- Assisted the team that represented a diplomatic organisation in a landmark decision where the Industrial Court affirmed that diplomatic immunity extends to employment disputes and diplomatic organisations are, therefore, not subject to the civil jurisdiction of the courts of Uganda.
- Part of the team that supports the Honorary Counsel to the British High Commission in Uganda (BHCU). I advise the BHCU and the British Chamber of Commerce in Uganda on tax and regulatory compliance matters.
- Advising on tax compliance and planning for both institutional and individual clients.

# Credentials

## **Professional Qualifications**

• Admitted to the Ugandan Bar

## Education

- Law Development Centre, Diploma in Legal Practice (Dip. LP)
- Makerere University, Bachelor of Laws (LL.B)

### **Memberships**

- Member of the East African Law Society
- Member of the Uganda Law Society

## Insights

The Tax Appeals Tribunal finds that stamp duty on a group insurance policy is UGX 35,000 irrespective of the number of beneficiaries under the policy 14 February 2025

The Tax Appeals Tribunal has held in an industry significant ruling given on 14 February 2025 that stamp duty on a group insurance policy is UGX 35,000 irrespective of the number of beneficiaries under the policy.

The immunity of diplomatic entities from the civil jurisdiction of Courts of Law extends to Employment Disputes -The Industrial Court of Uganda. 23 September 2024