



Lucy Nzioki

Associate

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Lucy is an Associate in the Tax Practice Group. 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.

Lucy has also carried out tax health checks and due diligence reports for clients. She has worked with several clients ranging from international NGOs to local individual clients.

Related services

[Tax](#)

Related sectors

[Financial Services](#)

[Technology](#)

Experience

Experience has included;

- Preparing legal opinions advising local and 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.
- Assisting clients in preparation, lodging and follow up of applications for tax exemption status in Kenya including engaging with the Kenya Revenue Authority team.
- Assisting clients with applications for waiver of penalties and interests accruing from their outstanding tax liabilities.
- Assisting individuals and companies in applications for tax and statutory registrations including following up with the Kenya Revenue Authority.
- Assisting clients in preparing applications for private rulings to be issued by the KRA.
- Advising clients in their engagements with the KRA on tax audits and tax disputes with the KRA.
- As a team member, carrying out tax compliance checks for clients and preparing legal advice on tax compliance.
- As a team member, advising clients on Double Tax Agreements applicable for cross-border transactions including the methods provided under bilateral agreements for elimination of double taxation.

Credentials

Professional Qualifications

- Advocate admitted to the High Court of Kenya (2022)

Education

- Kenya School of Law, Diploma in Law (2021)
- Catholic University of Eastern Africa (2019)

Prior Experience

- May 2022 to date, Associate, DLA Piper Africa, Kenya (IKM Advocates)
- 2021 to 2022, Pupil, DLA Piper Africa, Kenya (IKM Advocates)

Memberships

- Member of the Law Society of Kenya

Insights

Highlights of the Income Tax (Charitable Organisations and Donations Exemption) Rules, 2024

19 August 2024

The Income Tax Act (Charitable Organisations and Donations Exemptions) Rules, 2024, (the "Rules") were gazetted on 18 June 2024.

FAQs on Sectional Properties law in Kenya

9 November 2022

The Sectional Properties Act 2020 ("Act") was enacted in 2020 to align with the provisions of the Constitution of Kenya, 2010 and the land laws enacted in 2012. Subsequently, the Cabinet Secretary for the Ministry of Lands and Physical Planning gazetted the Sectional Properties Regulations ("Regulations") on 16 November 2021. Please read the frequently asked questions (FAQs) on the Act and the Regulations below.