



Emmanuel Manda

Co-Managing Partner | ALN Zambia | Musa Dudhia & Co.

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Background

Emmanuel is the Managing Partner of the firm, bringing with him vast experience in, inter alia, corporate and commercial law, mergers and acquisitions, mining and TMT. Emmanuel is further renowned for his expertise in tax law. Emmanuel has established himself as a leading authority in Zambian tax law and cross-border taxation. His specialised skills enable him to provide invaluable guidance to clients, offering strategic advice on tax implications across a wide spectrum of corporate and commercial transactions that he is involved in on a regular basis.

Additionally, throughout his tenure at the firm, Emmanuel has demonstrated exceptional versatility and depth of knowledge by advising clients across diverse industries and legal disciplines. He is particularly valued for his ability to deliver pragmatic, out-of-the-box, and novel commercial solutions tailored to the specific needs of corporate and commercial clients. His approach combines rigorous legal analysis with a strong appreciation of business realities, making him a trusted adviser to boards, executives, and investors alike

He holds a Bachelor of Laws (LL.B) from University of Zambia and is a member of the Law Association of Zambia.

Professional Membership

- Member, Law Association of Zambia

Professional Qualifications

2022: Oil and Gas, Africa Legal Support Facility

2016: Zambia Institute of Advanced Legal Education, Legal Practitioners' Qualifying Exam, Zambia

2015: Bachelor of Laws (LLB), University of Zambia

Career Summary

2025 – Date Co-Managing Partner

2024 – 2025 Partner, Musa Dudhia & Company

2024 – 2025 Partner, Musa Dudhia & Company

2020 – 2024 Senior Associate, Musa Dudhia & Company

Awards and Accolades

- Emmanuel is Ranked as a Notable Practitioner in General Corporate Tax – 2025 International Tax Review (ITR) World Tax EMEA Guide.

Top Matters

Mergers & Acquisitions

- Acting for Norin Mining (Hong Kong) Limited in connection with its proposed acquisition of approximately 70% of the share capital interest of Mopani Copper Mines at a valuation of between USD 600 million and USD 800 million.
- Acting for Wanbao Mining (Hong Kong), now known as Norin Mining (Hong Kong), a state-owned Chinese enterprise in connection with its proposed acquisition of a minority interest in First Quantum Mining Operations Limited and its subsidiaries as well as other group companies that are ultimately owned by First Quantum Minerals Limited at a valuation of approximately USD 1.3 billion.
- Acted for the Industrial Development Corporation and FJXX in connection with the legal aspects of its proposed rehabilitation and revitalisation of Indeni, Zambia's only petroleum refinery, including its upgrade into a fully functional crude oil refinery and the development of ancillary projects across the petroleum, power, mining and manufacturing sectors.
- Acting for China Civil Engineering Construction Corporation (CCECC), in its capacity as developer and concessionaire, in connection with the revitalisation of the Tanzania-Zambia Railway (the TAZARA Railway) under a 30-year concession/public private partnership with initial investment valued at over USD 1.4 billion granted by the Zambian and Tanzanian governments in favor of two project companies set up by CCECC in each of Tanzania and Zambia for purposes of revitalising the TAZARA Railway.
- Acting for Sibanye Stillwater in connection with its proposed acquisition of an interest in Mopani, including undertaking a comprehensive tax due diligence on Mopani for the 2017 – 2023 period.
- Acting for the Sanlam Group, a South African diversified financial services group operating across several selected global markets globally, in connection with the creation of a Pan-African Joint Venture between the Sanlam Group and the Allianz Group, one of the leading integrated financial services providers worldwide, and present in 11 African countries, including conducting legal due diligence on the Zambian entities of the Allianz Group.
- Representing Ndola Energy Company Limited (NECL) in connection with a dispute against ZESCO Limited, the state-owned Zambia electricity supply company in which NECL was seeking to recover a debt in excess of USD 300 million from ZESCO.
- Advising Rio Tinto London in connection with the proposed acquisition of shareholder stakes in Zambia's leading mining companies.
- Acted as lead counsel for a multinational agribusiness in connection with the exercise of an option to acquire an additional 50% shareholding in a Zambian company, including negotiating the share purchase agreement, conducting multijurisdictional merger control analysis across 19 African jurisdictions, and preparing the merger filing with the Zambian Competition Commission.

Private Equity

- Acting as local counsel for EMR Capital, a global private equity firm, in connection with the acquisition of Lubambe Copper Mines situated in the Copperbelt province of Zambia.

Telecommunications, Media and Technology

- Acted for Unitel International Limited (Unitel) in connection with its bid to become the fourth network provider in Zambia, including preparing the bid documents and liaising with the Zambia Information and Communications Technology Authority (ZICTA) from submission of the bid documents until the award of the network and service licenses to UZI Zambia, a subsidiary of Unitel. Following the award of the network and service licenses to UZI, we assisted UZI in negotiating the terms and conditions of the 2 licenses with ZICTA, as well as the negotiation of various non-disclosure and service level agreements with third parties that were to provide services to UZI.
- Advising IHS in connection with the amalgamation of Zambian Towers Limited into IHS, including procuring no-objections from ZICTA and drafting the sale of assets as a going concern.
- Acting for Bharti Airtel, as local counsel for Herbert Smith Freehills, in connection with the acquisition of Airtel Networks Zambia.
- Acting for UZI in connection with its bid to become Zambia's 4th network provider, including preparing the bid documents for the proposed 4th network provider and liaising with Zambia Information and Communications Technology Authority (ZICTA) from submission of the bid documents to the award of the network and service licenses to UZI., assisting UZI in negotiating the terms and conditions of the 2 licenses with ZICTA, negotiating various non-disclosure and service level agreements with third parties that were to provide services to UZI, and representing UZI on an on-going basis in various engagements with ZICTA.
- Advising on a multimillion-dollar acquisition by a Vodacom subsidiary of Zambia's fastest growing internet service provider, which required a 3-year management lock-in and adjustment to the purchase price contingent on financial targets being met.
- Assisting IHS in connection with Zambian Towers Limited's amalgamation with HIS, including procuring no-objections from the Zambia Information and Communications Technology Authority on grounds that the transaction was an internal arrangement within a single economic unit and drafting the sale of assets as a going concern to implement the amalgamation.

Data Protection

- Advising on data protection and employment considerations in connection with the installation of telematics devices and dashboard cameras on company vehicles, addressing the admissibility of recorded data in relation to local legal proceedings.

Corporate Commercial

- Acting for YMH (Pty) Ltd in connection with an internal reorganisation of its operations and share transfer of its 25% stake in Radio Phoenix (1996) to YMH Broadcasting (Pty) Limited, a related company.
- Acted for a global medical technology company in connection with the proposed separation of its biosciences and diagnostics business, including advising from a Zambian law perspective on the feasibility and implementation of the separation, incorporation of a Zambian subsidiary and the transfer of business and assets.

Capital Markets

- Acted for Huatai Financial Holdings (Hong Kong) Limited, the sole sponsor and underwriter, in connection with Yunnan Jinxun Resources Co., Limited's initial public offering (IPO) and successful listing on the Hong Kong stock exchange. The IPO raised circa USD 141.7 million.

- Acted for Central Copper Resources Mauritius in connection with its proposed floatation on the AIM London Stock Exchange.
- Acted for Huatai Financial Holdings (Hong Kong) Limited, the sole sponsor and underwriter, in connection with the proposed listing of a telecommunications company with operations in Zambia on the Hong Kong stock exchange.
- Acting for Liquid Telecommunications Group in connection with a debt capital markets financing transaction that involved a bond offering by a member of the Liquid Group in New York in relation to USD 620 million senior secured notes and a senior facilities agreement to refinance certain existing financial indebtedness of the group.

Banking & Finance

- Acting for to Standard Chartered and IFC in connection with a USD 265 million revolving loan facility to Bharti Airtel (International) Netherlands B.V. and its subsidiaries in Africa, among them Airtel Networks Zambia, and a USD 15 million term loan facility to Airtel Zambia.
- Acting Chloride Zambia (Chloride) in connection with allegations by the Zambia Revenue Authority (the ZRA) that Chloride had declared a dividend of USD 2.8 million and not remitted withholding tax (WHT) on the declared dividend to the ZRA, including advising on the client's liability, successfully lodging an objection with the ZRA against the assessment and providing evidence that no dividend had been declared.

Tax

- Acted for a multinational investor in connection with the tax aspects of a proposed minority equity investment in major Zambian mining assets, including advising on the tax implications of the transaction and structuring the investment in a tax-efficient manner.
- Acted for a leading producer of mining explosives in connection with a transfer pricing audit in which the Zambia Revenue Authority alleged that the client had not complied with transfer pricing regulations and raised a tax assessment exceeding USD 2 million. Upon appeal, the initial tax assessment amount was reduced by over 80%.
- Acted as tax advisor to a Chinese investor in connection with the rehabilitation, revitalisation and expansion of Zambia's only oil refinery.
- Acted for a multinational cement group in connection with a proposed intra-group share transfer of its interests in a Zambian subsidiary, including advising on the regulatory framework, implementing the transfer of shares and engaging with the Securities and Exchange Commission and the Lusaka Stock Exchange in relation to the transaction and a potential initial public offering.
- Acted for an international development consultancy on the tax-efficient structuring of its Zambian operations in relation to a donor-funded health programme, including advising on entity setup, general tax matters, transfer pricing considerations, and assisting with the incorporation of its local Zambian entity.

Projects & Infrastructure

- Acted as local counsel for a multinational investor in connection with the establishment of a special purpose vehicle and the structuring of a public-private partnership with the Government of Zambia for the deployment of digital public infrastructure projects, including advising on legal and tax implications of the PPP framework and related agreements.