



# Emmanuel Manda

**Partner | ALN Zambia | Musa Dudhia & Co.**

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## Background

Emmanuel is a Partner at ALN Zambia | Musa Dudhia & Co. He is an experienced tax lawyer and has specialist skills in Zambian tax law and cross border taxation. Emmanuel routinely advises clients on tax aspects that arise in a variety of corporate and commercial transactions, including corporate restructurings, mergers and acquisitions, joint ventures and disputes/ voluntary disclosures with the Zambia Revenue Authority.

During his time with the firm, Emmanuel has also acquired vast experience in advising clients on an array of subject matters, including, corporate and commercial advisory work, Telecommunications Media and Technology, energy and mining, competition law and data privacy.

## Professional Membership

- Member, Law Association of Zambia

## Professional Qualifications

2022: Oil and Gas – ALSF

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

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

## Career Summary

2020 – Date: Senior Associate, Musa Dudhia and Company

2016 – 2020: Associate, Musa Dudhia and Company

2017: Secondment, Anjarwalla and Khanna, Kenya

2014 – 2016: Intern/Learner Legal Practitioner, Musa Dudhia & Co

## Top Matters

- Acting for Otis Elevators, a publicly listed company, in connection with a divestiture of its elevator arm business across the globe including in Zambia among other jurisdictions, including advising on regulatory consents or notifications that may need to be obtained in Zambia prior to the implementation of the transaction, including advising on whether merger approval would be required, the tax implications of implementing the transaction and post notification requirements to the Companies Registry and the Zambia Revenue Authority.
- 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.