



Emmanuel Manda

Partner | ALN Zambia | Musa Dudhia & Co.

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Background

Emmanuel is a Partner at ALN Zambia | Musa Dudhia & Co., with over 9 years of experience in corporate and commercial law, mergers and acquisitions, mining, TMT, and tax law.

He is recognised as a leading authority in Zambian tax law and cross-border taxation, regularly advising clients on tax implications across a wide range of corporate and commercial transactions. Emmanuel is known for providing strategic and innovative solutions tailored to meet the needs of corporate clients.

He also serves as a Director at Betika Zambia and the International Fertilizer Development Center, reflecting his trusted advisory role.

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

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

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 an approximately 70% interest in 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.
- 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.

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

- 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 Zambia 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.

Capital Markets

- 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 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.