Contents

04  Our Firm
05  Our Presence in Africa
06  Our Tax Practice
07  Our Specialist Services
09  Our Signature Matters
10  Accolades
12  Key Contacts
Our Firm

We help our clients manage legal complexity and unlock opportunity in Africa.

We have an enviable track record of providing legal services to the highest professional standards in Africa. We work for clients across numerous African jurisdictions on corporate, finance, competition, taxation, employment, technology and dispute resolution matters.

With eight offices in six African countries and over 400 specialist lawyers, we draw on our unique knowledge of the business and socio-political environment to advise clients on a wide range of legal issues.

Everywhere we work, we offer clients a service that uniquely blends expertise in the law, knowledge of the local market, and an understanding of their businesses. Our aim is to assist clients to achieve their objectives as smoothly and efficiently as possible while minimising the legal and regulatory risks.

Our clients include domestic and foreign corporates, multinationals, funds and financial institutions, across almost all sectors of the economy, as well as state-owned enterprises and governments.

Our expertise is frequently recognised by independent research organisations. Most recently, our Kenyan practice won the 2022 Chambers Africa Award for Law Firm of the Year in Kenya. In 2022, Bowmans won six IFLR Africa Awards including overall M&A Team of The Year; Jurisdictional Firm of the Year: South Africa; Loans Firm of the Year: South Africa; M&A Firm of the Year: South Africa; and Project Finance Firm of the Year: South Africa. We also advised on the deal named M&A Deal of the Year. At the 2022 Africa Legal Awards, we won four practice awards including Banking and Finance Team of the Year; Capital Markets Team of the Year; Tax Team of the Year and Transportation and Infrastructure Team of the Year.

Recognising the size and enormous diversity of Africa, our approach to providing legal services across the continent is intended to offer on-the-ground advice in the countries that matter for our clients. Our presence in Africa is always evolving to meet the changes that are shaping the future of this vast continent.

Currently, we have our own offices in six African countries: Kenya (Nairobi), Mauritius (Moka), South Africa (Cape Town, Durban, Johannesburg), Tanzania (Dar es Salaam), Uganda (Kampala) and Zambia (Lusaka).

We work closely with our Bowmans Alliance firms in Ethiopia (Aman & Partners LLP) and Nigeria (Udo Udoma & Belo-Osagie). These are two of the leading corporate and commercial law firms in their jurisdictions.

We have a special relationship with a competent practitioner in Mozambique. We also have a non-exclusive co-operation agreement with French international law firm Gide Loyrette Nouel that provides our clients access to assistance in francophone west and north Africa. The arrangement provides complementary access for Gide’s clients and lawyers to markets in central, southern and eastern Africa.

On the global front, Bowmans has long-standing and excellent relationships with a range of international law firms with whom we often work on Africa-focused client mandates. We are also a member firm of Lex Mundi, a global association of more than 160 independent law firms in all the major centres across the globe. Lex Mundi gives us the ability to connect our clients with the best law firms in each of the countries represented.
We have knowledge based on years of experience and a depth and breadth of tax law skills that few are able to match. We provide efficient tax and business solutions by combining this strength with commercial acumen.

Our tax specialists work closely together to advise on investments and operations in various African countries, ensuring that all aspects of international transactions are thoroughly considered and planned.

Services range from the tax aspects of corporate transactions (including mergers and acquisitions, private equity transactions, cross-border investment structures and corporate restructures), to financial structuring, project finance matters and the tax implications of employment decisions, and extend to tax litigation and dispute resolution.

We have specialist knowledge of a variety of sectors including construction and infrastructure, energy, financial services, logistics, mining, real estate and telecommunications.

Our clients include leading corporates, financial institutions and individuals in the countries in which we operate. We also work with international law firms to service their clients expanding into Africa.

Our Tax Practice

Our Specialist Services

Our main focus areas include:

**CORPORATE TAX**

- reviewing commercial agreements (including mergers, acquisitions and joint ventures) and advising on the tax implications;
- advising on the tax implications of the restructuring of groups of companies, intellectual property transactions and real estate transactions, including the tax treatment of real estate investment trusts (REITS);
- advising on the tax implications of the form of private equity funds, acquisitions and disposal by private equity funds and debt restructurings;
- undertaking tax due diligence investigations to determine the tax exposure of investments;
- advising on the tax-efficient structuring of debt and equity funding provided by local and international financial institutions, including the tax treatment of complex financial instruments; and
- advising on the tax treatment of oil and gas operations and in other energy sectors, such as renewable energy and mining operations.

**INTERNATIONAL TAX**

- advising on exchange control restrictions applicable to cross-border transactions, including assisting with applications to the Financial Surveillance Department of the South African Reserve Bank;
- advising on the application of the South African transfer pricing rules, including the reviewing and implementation of transfer pricing policies and arrangements; and
- advising on the tax consequences of international secondments of personnel.

**DISPUTE RESOLUTION**

- assisting clients with all aspects of tax litigation including responses to South African Revenue Service queries, audits, objections, appeals, representation in court cases, alternative dispute resolution and the negotiation of settlements of tax disputes.
TRUSTS AND INCENTIVE SCHEMES
• advising on the tax implications of share schemes and other incentive schemes;
• planning and advising on the tax implications of black economic empowerment transactions; and
• advising high net worth individuals on the use of trusts (local and foreign) and the tax consequences of the flow of funds via such trusts.

CUSTOMS AND INTERNATIONAL TRADE
• advising on international trade and customs and excise, including assisting with related litigation; and
• advising on unfair trade practices (including anti-dumping, safeguarding and the imposition of countervailing duties) and all other dealings with the International Trade Administration Commission of South Africa.

GENERAL
• advising individuals and corporates on general tax matters; and
• providing the supporting services necessary to implement our advice, including assisting with various tax registrations and obtaining rulings and directives from the South African Revenue Service.

“Stellar department offering a deep bench experienced in handling a broad spread of tax issues”. – Legal 500, 2017

Some of our recent matters include advising:
• the Alexander Forbes Group of companies on its listing on the main board of the JSE, valued at ZAR 9.7 billion;
• Citi Bank and JP Morgan on loan facilities of approximately ZAR 21 billion, granted to Woolworths for the acquisition of David Jones in Australia;
• on the establishment of the Delta International Real Estate Fund, one of the first two dually-listed African real estate funds – we advised on the other (Sanlam Africa Core Real Estate Fund); as well;
• Marriott in designing the acquisition structure in its procurement of the Protea Group valued at approximately ZAR 2 billion. Our involvement extended to advising on the complex exchange control rules and application to the Reserve Bank;
• Peermont Global on the proposed acquisition, by Sun International, of its shares and existing debt valued at almost ZAR 5 billion;
• SAB on a tariff dispute with SARS;
• SABMiller plc and SAB on the proposed transaction to combine their non-alcoholic ready-to-drink beverage businesses (principally in southern and eastern Africa) with those of the Coca-Cola Company and Gutsche Family Investments, valued at approximately USD 6 billion;
• and defending various entities in a group of companies against aggressive tax assessments by SARS – penalties demanded were 200%; we helped our client to settle for a significantly lower penalty; and
• on, and responding to, an anti-dumping duty in excess of ZAR 500 million imposed on Wiesenhof International GMBH for exports of frozen chicken from Germany.
AFRICAN LEGAL AWARDS 2022
Bowmans won four practice awards including Banking and Finance Team of the Year; Capital Markets Team of the Year; Tax Team of the Year and Transportation and Infrastructure Team of the Year.

CHAMBERS AFRICA AWARDS 2022
Bowmans’ Kenyan practice was named Kenya Law Firm of the Year and chairman and senior partner, Ezra Davids, was named South Africa Lawyer of the Year.

DEALMAKERS AFRICA AWARDS 2021
Bowmans was DealMakers top dealmaker in East Africa for 2021 by number of M&A transactions worked on. The firm had more than 26% market share and advised on the deal named Deal of the Year.

DEALMAKERS SOUTH AFRICA AWARDS 2021
Bowmans placed first by deal flow and second by deal value in the Unlisted M&A Transactions category; and first by deal flow and third by deal value in the BEE Deals category.

IFLR AFRICA AWARDS 2022
Bowmans received a total of six awards including overall M&A Team of the Year; Jurisdictional Firm of the Year; South Africa; Loans Firm of the Year; South Africa; M&A Firm of the Year; South Africa; and Project Finance Firm of the Year; South Africa. The firm also advised on the deal named M&A Deal of the Year.

CHAMBERS & PARTNERS 2022 RANKED US IN THE FOLLOWING AREAS

BAND 1
KENYA
- Banking & Finance
- Corporate/M&A
- FinTech Legal
- Intellectual Property
- Projects & Energy
- Real Estate

SOUTH AFRICA
- Capital Markets: Debt
- Capital Markets: Equity
- M&A
- Project Development: Energy/Power

UGANDA
- Financial & Corporate
- Project Development

TIER 1
KENYA
- Banking & Finance M&A
- Project Development: Mining

SOUTH AFRICA
- Capital Markets: Debt
- Capital Markets: Equity
- M&A
- Project Development: Energy/Power

UGANDA
- Financial & Corporate
- Project Development

TIER 2
KENYA
- Project Development: Energy/Power
- Project Development: Infrastructure

SOUTH AFRICA
- Banking
- Project Development: Infrastructure
- Project Development: Mining
- Project Finance

TANZANIA
- General Business Law

OTHER NOTABLE
ZAMBIA
- Financial & Corporate
- Project Development

THE LEGAL 500 EMEA 2022 RANKED US IN THE FOLLOWING AREAS

TIER 1
KENYA
- Banking, Finance & Capital Markets
- Commercial, Corporate & M&A
- Employment
- Real Estate & Construction

SOUTH AFRICA
- Commercial, Corporate & M&A
- Competition
- Employment
- Projects & Infrastructure
- Shipping & Transport
- Tax

TANZANIA
- Leading Firm

UGANDA
- Leading Firm

TIER 2
KENYA
- Dispute Resolution
- Privatisation & Projects

SOUTH AFRICA
- Banking & Finance
- Dispute Resolution
- Investment Funds
- Mining

ZAMBIA
- Leading Firm

Other Recognised Lawyers
74
41
31
Key Contacts

BARRY GARVEN
Co-Head of Tax, Johannesburg
Johannesburg, South Africa
T: +27 11 669 9333
E: barry.garven@bowmanslaw.com

ALEX MATHINI
Partner
Nairobi, Kenya
T: +254 20 289 9000
E: alex.mathini@bowmanslaw.com

ERNEST WILTSHIRE
Managing Partner
Kampala, Uganda
T: +256 41 425 4540
E: ernest.wiltshire@bowmanslaw.com

MIKE BENETELLO
Co-Head of Tax, Johannesburg
Johannesburg, South Africa
T: +27 11 669 9330
E: mike.benetello@bowmanslaw.com

ANDREW ODUOR
Partner
Nairobi, Kenya
T: +254 20 289 9000
E: andrew.oduor@bowmanslaw.com

FABIOLA SSEBUYOYA
Senior Tax Advisor
Dar es Salaam, Tanzania
T: +255 76 577 4364
E: fabiola.ssebuyoya@bowmanslaw.com

WALLY HORAK
Head of Tax
Cape Town, South Africa
T: +27 21 480 7935
E: wally.horak@bowmanslaw.com

ANERIA BOUWER
Senior Consultant
Cape Town, South Africa
T: +27 21 480 7936
E: aneria.bouwer@bowmanslaw.com

FAZIL HOSSENKHAN
Managing Partner
Moka, Mauritius
T: +230 460 5959
E: fazil.hossenkhan@bowmanslaw.com

ADELE DE JAGER
Executive - Tax
Johannesburg, South Africa
T: +27 11 669 9310
E: adele.dejager@bowmanslaw.com

BOWALYA CHILUFYA-MUSONDA
Partner
Lusaka, Zambia
T: +260 97 4900059
E: bowalya.musonda@bowmanslaw.com

JAVED NIAMUT
Senior Associate
Moka, Mauritius
T: +230 460 5959
E: javed.niamut@bowmanslaw.com

ALAN KEEP
Managing Partner
Johannesburg, South Africa
T: +27 11 669 9348
E: alan.keep@bowmanslaw.com

DANIEL GANTUNGO
Partner
Kampala, Uganda
T: +256 41 425 4540
E: daniel.gantungo@bowmanslaw.com

KELLY WRIGHT
Partner
Johannesburg, South Africa
T: +27 11 669 9287
E: kelly.wright@bowmanslaw.com

RONALD KALEMA
Partner
Kampala, Uganda
T: +256 41 425 4540
E: ronald.kalema@bowmanslaw.com

BARRY GARVEN
Co-Head of Tax, Johannesburg
Johannesburg, South Africa
T: +27 11 669 9333
E: barry.garven@bowmanslaw.com

ANDREW ODUOR
Partner
Nairobi, Kenya
T: +254 20 289 9000
E: andrew.oduor@bowmanslaw.com

FABIOLA SSEBUYOYA
Senior Tax Advisor
Dar es Salaam, Tanzania
T: +255 76 577 4364
E: fabiola.ssebuyoya@bowmanslaw.com

WALLY HORAK
Head of Tax
Cape Town, South Africa
T: +27 21 480 7935
E: wally.horak@bowmanslaw.com

ANERIA BOUWER
Senior Consultant
Cape Town, South Africa
T: +27 21 480 7936
E: aneria.bouwer@bowmanslaw.com

BOWALYA CHILUFYA-MUSONDA
Partner
Lusaka, Zambia
T: +260 97 4900059
E: bowalya.musonda@bowmanslaw.com

JAVED NIAMUT
Senior Associate
Moka, Mauritius
T: +230 460 5959
E: javed.niamut@bowmanslaw.com

ALAN KEEP
Managing Partner
Johannesburg, South Africa
T: +27 11 669 9348
E: alan.keep@bowmanslaw.com

DANIEL GANTUNGO
Partner
Kampala, Uganda
T: +256 41 425 4540
E: daniel.gantungo@bowmanslaw.com

KELLY WRIGHT
Partner
Johannesburg, South Africa
T: +27 11 669 9287
E: kelly.wright@bowmanslaw.com

RONALD KALEMA
Partner
Kampala, Uganda
T: +256 41 425 4540
E: ronald.kalema@bowmanslaw.com
RONÉ LA GRANGE
Partner
Johannesburg, South Africa
T: +27 11 669 9290
E: rone.lagrange@bowmanslaw.com

SAMIR ELLARY
Partner
Johannesburg, South Africa
T: +27 11 669 9338
E: samir.ellary@bowmanslaw.com

YASMEEN SULIMAN
Executive - Tax
Durban, South Africa
T: +27 31 109 1169
E: yasmeen.sulman@bowmanslaw.com

To view profiles of our lawyers, please visit www.bowmanslaw.com