TAX
Our Presence in Africa

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 Assefa & Associates Law Office) and Nigeria (Udo Udoma & Belo-Osagie). These are two of the leading corporate and commercial law firms in their jurisdictions.

We have special relationships with competent practitioners in Malawi and 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 and Gide’s. The arrangement provides complementary access for Gide’s clients and lawyers to markets in central, southern and eastern Africa.

We ensure that, whenever our clients need legal advice in other parts of Africa, we can assist them by tapping into our comprehensive database of contacts of the best firms and practitioners across the continent.

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.

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, we won three IFLR Africa Awards (2021) including National Firm of the Year for South Africa and for Zambia. At the 2021 Africa Legal Awards, we won five practice awards, more than any other law firm. In the 2020 Dealmakers East Africa Awards we ranked first for number of M&A transactions among which was the East Africa Deal of the Year. In 2020, Mergermarket identified us as the number one legal adviser in Africa by number of completed deals.
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

We provide efficient tax and business solutions by combining our experience with commercial acumen.

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 formation 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 local corporates, financial institutions and individuals on the tax and exchange control implications of their foreign investments, including potential tax exposures in other jurisdictions and the impact of double taxation agreements;
• advising foreign residents on the tax-efficient structuring of their investments in South Africa and in other African countries, including exposure to South African withholding taxes and the use of the South African Headquarter Regime;

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

Our Signature Matters

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.

Our Signature Matters
Accolades

AFRICAN LEGAL AWARDS 2021
Bowmans won awards in five categories, more than any other single firm. The firm was named Capital Markets Team of the Year, Environmental and Renewables Team of the Year, Restructuring Team of the Year, and Transportation and Infrastructure Team of the Year, and won the Crisis Management Initiative of the Year Award.

DEALMAKERS AFRICA AWARDS 2020
Bowmans was DealMakers top dealmaker in East Africa for 2020 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 2020
Bowmans was among South Africa’s leading dealmakers for 2020, placing third for both transaction value and transaction volume in the General Corporate Finance Category and fourth for both deal value and deal volume in the M&A Category.

IFLR AFRICA AWARDS 2021
Bowmans received three awards including the awards for National Law Firm of the Year in both South Africa and Zambia. The firm was also named National Law Firm of the Year: South Africa (Project Finance) for its work on various project finance matters including the Beitbridge Border Post Modernisation Project, which was named Project Finance Deal of the Year.

MERGERMARKET’S AFRICAN & MIDDLE EAST LEAGUE TABLES 2020
Bowmans was identified as the top ranked legal firm by number of completed deals in 2020.

CHAMBERS & PARTNERS 2021 RANKED US IN THE FOLLOWING AREAS

BAND 1
KENYA
Banking & Finance
Corporate/M&A
Employment
FinTech Legal
Intellectual Property
Real Estate
SOUTH AFRICA
Capital Markets: Debt
Capital Markets: Equity
Corporate Investigations
Corporate/M&A
Employment
Environment
IT & Telecommunications
Projects & Energy
Public Procurement
Shipping
Tax
TANZANIA
General Business Law
UGANDA
General Business Law

TIER 1
KENYA
Financial & Corporate
Project Development: Mining
SOUTH AFRICA
Capital Markets: Debt
Capital Markets: Equity
Project Development: Energy/Power
M&A
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
Financial & Corporate

OTHER NOTABLE
MAURITIUS
Financial & Corporate
ZAMBIA
Financial & Corporate
Project Development

IFLR1000 2021/2022 RANKED US IN THE FOLLOWING AREAS

BAND 2
AFRICA WIDE
TMT
KENYA
Private Wealth Law
Projects & Energy
SOUTH AFRICA
Administrative & Public Law
Banking & Finance
Dispute Resolution
FinTech
Media & Broadcasting
Restructuring/Insolvency

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
TANZANIA
Employment
UGANDA
Leading Firm

TIER 2
KENYA
Dispute Resolution
Privatisation & Projects
SOUTH AFRICA
Banking & Finance
Dispute Resolution
Investment Funds
Tax

THE LEGAL 500 EMEA 2021 RANKED US IN THE FOLLOWING AREAS

Mauritius
Financial & Corporate
Zambia
Financial & Corporate
Project Development

71 Recognised Lawyers
40 Recognised Lawyers
66 Recognised Lawyers
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