

Representative Legal Matters

Tsanga Mukumba

- Advised a leading South African retail group on tax and VAT implications of a major retail acquisition, including due diligence on historic import and distribution exposures, tariff classification and third party risks. Analysed pre transaction restructuring, quantified risk and remediation strategies, and supported investment decisions in a complex, high value M&A transaction.
- Advised a leading South African retail group on the tax structuring of a complex carve out and joint venture involving its financial services and insurance business, including asset transfers, equity and debt structuring, and regulatory considerations. Analysed income tax, VAT and capital gains implications to support a high value, strategically significant transaction.
- Advised a multinational digital infrastructure group on buy side tax due diligence and transaction structuring for a South African investment, including analysis of income tax, VAT, customs and compliance risks. Designed tax efficient acquisition and funding structures aligned with cross border requirements, supporting risk mitigation and deal execution.
- Advised a leading hospitality group on structuring a multi jurisdiction, multi currency debt restructuring, including refinancing USD denominated debt into ZAR. Provided tax and exchange control advice, coordinated cross border advisors, and delivered a structure enabling tax efficiency and settlement of intra group debt in a complex regulatory environment.
- Advised on tax aspects of a corporate restructuring involving rollover relief provisions, including analysis of income tax deferral mechanics. Considered corporate and partnership tax principles and assessed complex, potentially contentious areas to support efficient transaction planning.
- Advised a multi entity corporate group on restructuring in anticipation of a shareholder exit, including development of alternative transaction structures. Supported a leveraged exit of a key shareholder, providing ongoing tax advisory input across multiple iterations of a complex, evolving transaction.
- Advised a multinational payments group on cross border tax advisory and controversy matters, including market entry in emerging jurisdictions and coordination of local counsel. Developed dispute resolution strategies and supported high value tax disputes and litigation across Africa and other frontier markets.
- Advised a telecommunications infrastructure group on tax aspects of a debt to equity conversion, ensuring BEE compliance and cross border tax efficiency. Structured equity instruments to meet commercial return objectives, addressed Dutch tax considerations, and drafted share terms and implementation agreements for a complex financing restructure.

- Advised an investment consortium on buy side tax due diligence for the acquisition of a majority stake in a multi entity mining services group. Assessed corporate tax, VAT and withholding risks, identified material exposures and disputes, and developed pre and post completion strategies to support valuation and transaction structuring.
- Advised a multinational heavy and related industry group on various corporate income tax and employees tax matters in jurisdictions including South Africa, Liberia and Zambia
- Advised an international aerospace company on a compliance remediation project with respect to its South African branch operations, including quantification of exposure and preparation of the compliance remediation strategy and filings.
- Advised a medical equipment supplier regarding the setting up of a management share incentive scheme.*
- Provided tax structuring advice regarding the acquisition of a South African gaming business by a UK sports betting and gaming group, including the preference share funding of a local empowerment partner.*
- Advised a chrome miner regarding access to the special economic zone tax incentives and optimisation through the broader company's operations.
- Advised a Swiss flavour and fragrance group on international tax considerations in setting up a referral agent network for Africa expansion.*
- Advised a central financial depository operating out of Belize, seeking to enter the South African market on compliance with VAT registration and filing requirements for digital service providers.*
- Advised a private equity fund on the establishment and structuring of further funds within the fund's portfolio.
- Advised the funders conducting distressed debt restructure of listed medical services group.*
- Part of tax due diligence and transaction structuring teams advising on transactions for the sale and delisting of the Long4Life group.*
- Part of due diligence and transaction structuring teams advising the seller in the disposal of Tapestry Home Brands (Pty) Ltd.
- South African tax due diligence lead on the acquisition of a mobile operator managed services company by a South African digital services group.
- Advised a merchant bank on internal controls and policies for compliance with the South African Revenue Services' implementation of the Common Reporting Standard and Automatic Exchange of Information.*



- Advised a regional flour importer/exporter on exchange control regularisation regarding the export of capital relating to the historical establishment of a Zambian subsidiary.*

* Experience obtained prior to joining Baker McKenzie