

PwC Africa Tax Oil and Gas Contacts

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Major contact



Relevant Qualifications and Experience

Lazhar is the Partner leading our Tax and Legal practice in Algeria. He is a lawyer specialized in business law and international tax services.

He has more than seventeen years of experience working with tax and business law professionals, international consulting firms and multinationals. His experience covers areas such as dealing with complex global tax challenges, risk management, minimizing the global effective tax rates of businesses and streamlining of their cash flow.

Through his previous experiences, Lazhar has developed an extensive knowledge skill set in International Tax Structuring, Corporate Income Tax and providing assistance in tax optimization and corporation reorganization services for global companies operating in Africa with large activities in Algeria. He has developed strong technical guidance for corporate transactions, specifically with regards to Algerian tax & legal requirements. During his career, Lazhar has provided key solutions to Oilfield service companies, pharmaceutical and manufacturing companies based on his strong understanding and knowledge of client business and industry challenges.

Lazhar holds Bachelors in Business Studies from IHEC- Tunis Carthage, a Tax Inspector Diploma from Ecole Nationale des Impôts– Clermont Ferrand, and Masters in Taxation from Université de Paris IX – Dauphine.

He is also a professor of taxation and business law at the Management and Business School of Algiers “MDI”.

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Major contacts



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Relevant Qualifications and Experience

Jaime Esteves is a Partner of PwC Portugal and Tax Leader for Portugal, Angola and Cape Verde. He is also responsible for the Government and Public Services Sector.

He is a specialist in National and International Tax Planning (Individual and Corporate), Transfer Pricing, Merger and Acquisitions, Corporate Reorganizations, Ultra and High Net Worth Individuals and Family Business, including Family Offices.

Jamie has significant experience in the areas of automotive, civil construction and public works, distribution, drinks and beverages, hospitality and leisure, industrial and consumer products, real estate, services and telecommunications.

He collaborates with CLJE of the Oporto University Law School and was co-responsible for Post-Graduation in Taxation programme provided at ISAG Oporto and Institute Cristóvão Colombo in Funchal. He also collaborates in Post-Graduation programme in Taxation at the Catholic University of Lisbon and Oporto, as well as IPCA Business School and the Law Faculty of the Oporto University. He also collaborates regularly with the EGP - Oporto Business School. He lectured at the Banking Institute at ISGB.

He was a partner of the Law Firms, Luis M.S. Oliveira and Associados and Oliveira, Martins, Moura, Esteves and Associados and was legal advisor of the Portuguese Navy.

Jaime regularly participates as a speaker in several courses, seminars and conferences, related with tax issues, in Portugal and overseas.

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(Director)
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Relevant Qualifications and Experience

Cristina holds a degree in Accounting and Business Administration – Taxation from Instituto Superior de Contabilidade e Administração de Lisboa. Cristina is also registered as a Statutory Accountant in Portugal and she is qualified as Taxation Technician by Association Taxation Technician in UK.

Cristina started her career as a tax consultant in 2007 and joined the Tax department of PwC Angola in February 2010.

Cristina has been providing continuous tax assistance to local and multinational companies in the oil and gas sector in Angola (Sonangol, Cobalt, ConocoPhillips, Maersk, Halliburton, Transocean, Schlumberger, Nafta Gas, Boskalis, Ensco, Fugro).

She has been working on tax compliance and consultancy assignments, group restructuring, tax audits, due diligence for target companies and delivering training on tax and accounting subjects.

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**Nadine
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(Head Tax & Legal)

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Relevant Qualifications and Experience

Nadine is the Managing Partner of PricewaterhouseCoopers Cameroon and Chad, Head of Tax and Legal of Sub-Saharan Francophone Africa.

She has 22 years of professional experience and a proven knowledge and skills set in advising multinational companies within their project to establish or acquire businesses in Central Africa and regularly advises them in legal, oil and gas, tax and customs matters.

Her areas of specialization are as follows:

- Corporate law;
- Governance and regulatory compliance;
- Drafting the documents of implementation for companies;
- Drafting a mergers, partial assets, treaty;
- Drafting and reviewing of establishment agreements for oil and gas companies; etc.

As Partner in charge of the office of N'Djamena, Nadine has participated in several restructuring operations (merger, division, acquisition, partial transfer of assets, transformation, etc.), setting-up of companies and consulting for clients, particularly in the Oil and Gas sector.

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Major contacts



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Relevant Qualifications and Experience

Guy Emmanuel is a Senior Manager and the coordinator of the activities of PricewaterhouseCoopers Tax & Legal Chad.

He is a legal and tax specialist who holds a professional Master's Degree in Taxation and a Master's Degree in Business Law from the University of Douala.

Guy Emmanuel has 15 years of professional experience of 15 years. He has a proven knowledge and skills in advising local and multinational companies, particularly in the following areas:

- Corporate Law;
- Corporate Governance;
- Drafting The Documents Of Implementation For Companies;
- Drafting A Mergers, Partial Assets, Treaty;
- Drafting And Reviewing Of Establishment Agreements For Oil And Gas Companies;
- Advice In Legal, Social And Customs Law, etc.

As Senior Manager in charge of the office of N'Djamena, Guy Emmanuel has participated in several restructuring operations (merger, division, acquisition, partial transfer of asset, transformation, etc.), setting-up of companies and consulting oil and gas clients.

His references include financial institutions, insurance companies, oil and gas companies, etc.

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Relevant Qualifications and Experience

Theodore is a Tax Manager and Head of Tax Business Unit of PricewaterhouseCoopers Tax & Legal Chad.

He holds a Master's Degree in Taxation and a Master's Degree in Business Law from the University of Douala.

Theodore has 6 years professional experience in legal and tax assistance to local and foreign companies.

He has proven skills and knowledge in:

- Corporate law;
- Corporate governance;
- drafting the documents of implementation for companies;
- Drafting a mergers, partial assets, treaty;
- Drafting and reviewing of establishment agreements for oil and gas companies;
- Advice in legal, social and customs law; etc.

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Major contacts



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(Partner)
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Relevant Qualifications and Experience

Abdallah is a partner in the team based in Cairo. Abdallah has over 20 years of sound experience and knowledge of the Egyptian tax laws and system, investment laws and sales tax laws.

Abdallah advises on strategic planning, and deals with cross border transactions and the implementation of all tax related initiatives to minimize tax burdens for multinational companies operating in Egypt. He also deals with tax due diligence missions for national and international mergers, acquisitions and other business deals.

He is a Fellow of the Egyptian Fiscal Association, the Egyptian Society of Public Finance and Taxation, and the Egyptian Society of Accountants and Auditors. He is also a member of the International Fiscal Association. More recently, Abdallah has become a board member with the Egyptian Fiscal Association and the Egyptian Society of Public Finance and Taxation. He has also recently been asked to sit on the new tax appeal committee which is being formed within the Egyptian Tax Authorities.

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Relevant Qualifications and Experience

Karim holds a Bachelor's degree in Commerce and is a member of the Egyptian Society of Taxation, the Egyptian Society of Public Finance and Taxation, and the Institute of Management Accountants.

Karim has over 15 years experience with the Big 4, and other multinational organizations in Egypt and has gained extensive experience in a wide variety of taxation projects in various industries; including: oil and gas, manufacturing and construction. Karim served several banks, financial institutions, financial lease companies and aviation companies.

Karim attended tax training courses in Egypt and abroad. He also attended several seminars related to taxation & investment guarantees and incentives in Egypt.

Karim has gained solid experience with the Egyptian General Petroleum Corporation, and gained extensive knowledge in cost recovery projects with various multinational oil and gas companies in Egypt.

In addition, he also participated in various tax planning, valuation and due diligence projects.

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Major contact



**Nanda
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Relevant Qualifications and Experience

Nanda is a manager in the PwC Equatorial Guinea office with a growing and promising working career.

She is fully dedicated to efficiently address and provide results to challenges that clients may have.

She constantly participates in Tax and Social Audits and is also involved in evaluation, negotiation and settlement/dispute of contracts between multinational companies and the State or between multinational companies themselves, gaining considerable experience in said areas, as well as in tax optimization and corporate restructuring.

Nanda's professional experience includes:

- Assisting the main Oil and Gas operators and subcontractors in Equatorial Guinea, other African countries and Europe in their Tax, Social and Petroleum Recovery Costs' Audits;
- Tax consulting, assistance, advisory and compliance: Identification of tax risks and opportunities related to Corporate Income Tax, Withholding Tax, Personal Income Tax, Value Added Tax and other specific taxes in Equatorial Guinea and the OHADA zone;
- Legal consulting, assistance, advisory, compliance and practice: (National and international) Hydrocarbons' Law, Company Law, Tax Law, Trade Law, Labour Law, Customs' Law, Contract Law and Administrative Law;
- Company registrations (Branches, LLP, LLC);
- Contract negotiation and market strategies;
- Corporate restructuring.

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Equatorial Guinea

Major contact



**Sinforiano
Ngomi**

(Senior Manager Tax & Legal)

Equatorial Guinea

Relevant Qualifications and Experience

Sinforiano is a Senior Manager heading PwC Tax & Legal Department in Equatorial Guinea (EG) with more than 12 years of professional experience.

With substantial tax and legal experience, Sinforiano has participated to several tax, legal and business assignments for local and multinational companies as well as public institutions located in EG and outside the Cematic Area.

Sinforiano is also a lawyer at the bar of EG and very fluent in French, English and Spanish.

Sinforiano holds a postgraduate degree in Tax Law and a Masters Degree in Business Law from the University of Douala (Cameroon)

Sinforiano's professional experience includes:

- Tax and legal due diligence;
- Tax, customs and social inspections;
- Contract review, negotiation and strategies of the market;
- Restructuring of companies or groups of companies;
- Assisting companies in tax, legal and customs compliance in EG;
- Legal and tax audit realized for many public institutions;
- Trainings and tax advices to many financial institutions (banks and insurance company) in EG;
- Immigration formalities and trainings to many companies operating in the oil & gas sector and other sectors in EG.

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Relevant Qualifications and Experience

George is a Tax Partner in our Tax Line of Service and Company Secretarial Services. He is the Mining Tax Leader for West Africa as well as a member of the PwC Global Energy, Mining and Utilities team for PwC's central cluster which covers Africa and Europe. George has more than 22 years of tax and regulatory working experience with several local and multinational clients.

George is one of the pre-eminent and most experienced tax professionals in Ghana. He has much experience in both international and local taxation. He specializes in creative tax ideas in the Ghana practice and is one of the leaders in this area. This entails researching and introducing creative and unique ideas to clients and non-clients.

George has proactively worked with Government institutions and the private sector in Ghana advising on issues of tax policy and administration. He has also made presentations to Government on the tax laws i.e. Internal Revenue Act, 2000 and Petroleum Income Tax Law on various occasions.

For the private sector, George is responsible for delivering tax services to companies in West Africa and beyond. He has provided tax services with respect to tax compliance, tax advisory, tax planning and restructuring as well as lobbying and negotiating assignments with the tax and regulatory authorities in Ghana, Sierra Leone and Liberia.

George has also been engaged in several thought leadership activities and programmes that have contributed to the shaping of tax policies in the industry within Ghana. He has been a speaker at various tax events in Ghana.

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Major contacts



(Partner)

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Relevant Qualifications and Experience

Ayesha is the Tax Oil and Gas leader for Ghana as well as the Africa Energy Tax Leader. Ayesha is also a member of the PwC Global Energy, Utilities & Mining team of tax experts that provide tax services to the firm's global multinational companies in these sectors.

Ayesha has over 13 years professional experience in the Energy, Utilities & Mining industry. She has led teams on various tax due diligence projects, tax health check projects, company acquisitions and tax structuring services. She has also provided tax services to a number of multinational upstream oil and gas companies during start-up operations, acquisitions of oil concessions, monthly and annual tax compliance as well as leading tax due diligence assignments.

Ayesha has experience on various lobbying and negotiation assignments with the revenue and regulatory authorities in Ghana on behalf of clients. In particular, Ayesha presented a paper to the Ghana Revenue Authority on the proposed amendment to the Internal Revenue Act, 2000 (Act 592), as amended to incorporate the Petroleum Income Tax Law. Ayesha has also organized various oil and gas focused workshops and facilitated training sessions at various international PwC conferences in the U.S.A, U.K, Mozambique, South Africa and Mauritius.

The majority of operators, contractors, and subcontractors operating in the industry in Ghana are her clients. Ayesha is also a Corporate Membership Director for the Ghana Oil Club, a non-profit friendly organization for the Energy industry in Ghana.

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Major contacts



(Senior Manager)

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Relevant Qualifications and Experience

Gideon is a Senior Manager in the Tax Line of Service of PwC Ghana. He has over 10 years professional tax experience with 1 year spent in audit of financial statements.

He has worked on a number of tax advisory and compliance assignments for oil and gas companies. These tax advisory services include corporate tax, indirect taxes, employment taxes, withholding taxes, stamp duty, capital gains tax and other levies in Ghana, Sierra Leone, Gambia and Senegal. He has also assisted in responding to tax audit issues and controversy resolution with the Ghana Revenue Authority for clients in Ghana.

He has also provided training on audit of taxes through the Institute of Chartered Accountant's annual Continuous Professional Development programme as well as training to clients in various industries.

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Major contacts



**Nana
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(Manager)

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Relevant Qualifications and Experience

Nana Adjoa is a Manager in the Tax Line of Service of PwC Ghana with over 8 years experience in professional tax services.

Nana Adjoa has been involved in the provision of corporate income tax compliance, payroll services, tax health checks and tax advisory services for local and multinational companies in the telecommunications, manufacturing, mining and oil and gas industries in Ghana and Sierra Leone.

She also has 18 months of experience in providing tax compliance and advisory services specializing in the oil and gas industry for the United Kingdom and Falkland Islands during her secondment to PwC Aberdeen.

Nana Adjoa holds a Bachelor of Science Degree in Administration (Accounting Option) from the Kwame Nkrumah University of Science and Technology. She is a fellow of the Association of Certified Chartered Accountants (FCCA), UK; member of Institute of Chartered Accounts, Ghana (ICA); Affiliate of the Chartered Institute of Taxation, Ghana (CIT) and a graduate of Advanced Diploma in International Taxation (ADIT), UK.

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Major contacts



(Partner)

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Relevant Qualifications and Experience

Stephen Okello is a Partner in our Tax and Corporate Advisory Unit, and is also the Head of Tax in Kenya. He has over 19 years of tax experience working for PwC Kenya and PwC Nigeria.

Steve holds a Bachelor degree in BSc (Mathematics and Applied Chemistry) from the University of Nairobi and is a member of the Institute of Certified Public Accountants of Kenya (ICPAK).

He has many years of cumulative experience in the tax practice and has worked on several high profile engagements in the oil and gas sector in Nigeria and Kenya. Steve has provided advice to several multinational upstream and downstream oil companies during start-up operations, acquisition of oil concessions, reorganizations and due diligence assignments. He has also led teams involved in providing technical arguments for presenting to the Kenyan and Nigerian Government's proposals for changes in tax legislation.

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Major contacts



(Senior Manager)

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Relevant Qualifications and Experience

Osborne is a senior manager with PwC Kenya. He has over 17 years of professional experience in advising regional and multinational companies based in Kenya and Uganda on various tax issues.

He has served oil companies, providing advice to several multinationals, both in the upstream and downstream oil sectors. He has served in oil, manufacturing, utilities, transport, insurance and banking sectors providing major tax assignments for these companies.

He holds a Bachelor of Arts (BA) degree in Economics and Political Science from the University of Nairobi. He is a member of the Institute of Certified Public Accountant of Kenya (ICPAK) and Institute of the Certified Public Accountants of Uganda (ICPAU). Osborne has invaluable experience in the oil sector having been engaged in several conferences on the oil industry and specifically oil exploration companies.

Kenya – PwC Tower, Waiyaki Way/ Chiromo Road , Westlands, Nairobi



Major contacts



(Director)

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Relevant Qualifications and Experience

Robert holds a Masters in Taxation and has over 16 years of professional experience in providing various tax compliance and advisory services in various countries. He heads our Tax & Legal practice in Liberia.

Robert has been the Engagement Director and Coordinator on various mergers and acquisitions, tax health checks, tax compliance and advisory projects for a number of entities including the extractive industry including oil and gas, mining and renewable resources and contractors to the sector.

Robert has substantial experience in the Liberian economy and the tax environment. He is widely acknowledged and respected by tax professionals and administrators as a thought leader on topical tax issues.

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Major contact



**Husam
Elnaili**

Relevant Qualifications and Experience

Husam is a partner at Al Motahedoon LLC., PwC Libya, and leads the Libyan assurance and tax lines of service. Husam is qualified with the Association of Chartered Certified Accountants (FCCA) in the UK, and has a BA (Hons) in Accountancy and Finance from Bristol, England.

Husam commenced work in the accountancy profession in London. His experience includes 7 years in the chartered accountancy profession in London where he provided a range of services to clients, including taxation and audit. Husam joined Al Motahedoon LLC / PwC Libya in 2004 and he mainly provides services to international clients specializing in the oil & gas sector, construction and development contractors.

Husam has also been working in several tax related issues and has considerable tax experience in Libya, particularly in the oil and gas sector.

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Major contact



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Relevant Qualifications and Experience

Andriamisa Ravelomanana (Ami) is a Partner at PwC in Madagascar. He has 20 years of tax and regulatory experience including 10 years working for PwC.

He is a certified Chartered Accountant with the National Order of Chartered Financial Accountant in Madagascar (OECFM), and is a graduate of the leading national institute of accounting and administration (INSCAE).

Ami has provided advice to several multinational upstream and downstream oil companies during start-up operations, acquisition of oil concessions, reorganizations and dissolutions. He led the teams that carried out tax and legal advisory services to various national and international companies that engaged in, and sometimes divested of research of oil and gas in Madagascar. He also was involved in discussing technical arguments with the Malagasy tax authorities and customs, for corporate clients as well through the process of drafting the Petroleum Code which is still to be reformed.

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Major contact



**Mahat
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(Partner)

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Relevant Qualifications and Experience

Mahat is a Partner in our Tax & Legal practice in Casablanca and she has 25 years professional experience in tax and legal services.

Mahat developed various areas of expertise within the department such as: Taxation of companies, Personal taxation, International taxation, Transfer Pricing, Value Added Tax, Local taxation, International Mobility, Taxation of financial products, Taxation of structured financing, Tax audit and litigations.

Mahat is in charge of prestigious clients with operations in Moroccan and the international market.

Mahat is President of the Moroccan branch of the International Fiscal Association and also in charge of the Tax Commission of the regional Chartered Accountants Association. She is a registered Chartered Accountant (2005) and graduated from ISCAE Business School (1991).

Mahat speaks fluently French, English and Arabic.

Contribution in the Moroccan press:

- La guerre déclarée contre le « striptease » fiscal » (L'Economiste, 26/11/2014)
- Conventions fiscales: Ce qui doit changer» (L'Economiste, 23/02/2016)
- La sécurité fiscale : un gage pour sécuriser l'investissement en Afrique» (Congrès de l'Ordre des Experts Comptables, 2015)

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Major contacts



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Relevant Qualifications and Experience

João was appointed Senior Partner in July 2011 after progressing in the different levels within the firm since 1996.

As Senior Partner of the PwC office and Partner of the Tax and Legal Services since 2007, João has contributed to several mining, oil and gas projects and also in the negotiation of concessions in Mozambique.

He has fifteen years of experience in taxation matters involving companies engaged in all market sectors including oil & gas, energy, manufacturing, mining, entertainment, retail, insurance, technology, chemicals and private equity houses. His experience in taxation includes employment tax, corporate tax, value-added tax, international tax, mergers & acquisitions and tax due diligence.

João is a qualified attorney and the founding member of the Mozambican Bar Association. He also lectures in one of the Mozambique's reputable universities.



Major contacts



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Relevant Qualifications and Experience

Ahmad Essak is a lawyer registered with the Mozambican Bar Association (Ordem dos Advogados de Moçambique), with over 10 years of experience in providing tax advice to clients in structuring and implementing their business in Mozambique and in Mergers & Acquisition transactions, focusing on international and corporate tax.

He has been deeply involved in six of the seven major transactions involving oil & gas participating interests in Mozambique, namely providing advice on tax planning of deals. This allowed him to build and leverage the relationship with the country's main public stakeholders.

Ahmad joined the firm in 2006, being also engaged in providing tax assistance to numerous clients, most of them highly reputable multinationals, comprising, inter alia, performance of tax due diligence, drafting tax reports on the tax framework for investors in Mozambique and, in general, advising on the tax implications arising from specific transactions.

He led the Corporate and International Tax business unit and as from July 2014 he has been collaborating with the firm on contractual basis.

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Major contacts



**Driaan
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Relevant Qualifications and Experience

Driaan is a qualified Chartered Accountant (SA) and obtained a Masters degree in Tax Law (MAcc Tax) from the University of Stellenbosch. He has close to 8 years of experience in providing corporate and international tax advice to clients from both a South African and Mozambican perspective.

Seconded to the Mozambican firm in early 2013, for the last 4 years he has been involved in providing tax advice to local and international clients of the Mozambican firm in structuring and implementing their businesses in Mozambique and in M&A transactions, focusing on international and corporate tax.

Driaan is also engaged in providing tax assistance to numerous clients, most of them multinationals, comprising, inter alia, performance of tax due diligence, drafting tax reports on the tax framework for investors in Mozambique and advising on the tax implications arising from specific transactions in general.

His portfolio of clients covers a large number of subsidiaries and permanent establishments of multinational corporations operating in various sectors within Mozambique, including inter alia mining, oil & gas, financial institutions, construction, manufacturing, retail, agriculture, tourism and services.

Driaan is the leader of the Corporate and International Tax practice.

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Major contacts



**Johan
Nel**

(Partner)

Corporate and International Tax

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Relevant Qualifications and Experience

Johan started his career with PwC Namibia in 2006 and gained extensive experience on a wide range of clients and industries in the auditing environment. Johan spent a year working in Jersey in the Channel Islands where he gained experience on international clients in the trust and fund industries.

Johan moved to the Tax department in 2010 where he has gained valuable experience across various industries. Johan is actively involved in the preparation of tax calculations; consulting clients on cross-border transactions, and collaborating with taxation experts in the PricewaterhouseCoopers network across the world.

Johan is a Qualified CA and a member of the Institute of Chartered Accountants of Namibia (ICAN) and South African Institute of Chartered Accountants (SAICA). Johan is also a member of the ICAN Tax committee in Namibia. He also has a Higher diploma in Tax (UNISA).

His extensive experience includes:

- Preparing and reviewing current and deferred tax calculations;
- Consulting on technical interpretation of the Namibian Income Tax and Petroleum Income Tax Acts;
- Tax due diligence including reviewing tax assumptions used in financial models;
- Consulting on funding structures;
- Receiver of Revenue liaison to obtain technical rulings and resolve technical queries;
- International tax structuring;
- Tax health checks;
- Tax compliance.

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Major contacts



**Chantell
Husselmann**

(Partner)

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Relevant Qualifications and Experience

As Partner for the Indirect Tax Practice, Chantell has serviced a client portfolio from a broad range of industries. She was recently involved in consultations between Inland Revenue Directorate and Ministry of Finance on the deferment of Import VAT payments. She also has experience on facilitating consultations between large international groups involved in the merchandising of inter alia mineral products. She has extensive experience in the small and medium enterprise industry, in particular retail, agricultural and property entities.

Chantell further assists in the provision of tax clearance on the audits of clients from various industries, including financial service providers, medical service industries and large cross border retail groups. She has been involved in the performance of various VAT reviews for state owned enterprises, an airline company, a Telecommunications Company, Local Authorities and various other public sector entities. Chantell is the retired president of the Institute of Chartered Accountants of Namibia (ICAN) and also a member of the Public Accounting and Auditors Board (PAAB).

She is a Qualified CA and a member of the Institute of Chartered Accountants of Namibia (ICAN) and South African Institute of Chartered Accountants (SAICA). Chantell has a Higher diploma in Tax (UNISA)

Her experience covers the following:

- Indirect tax consulting across various industries;
- VAT reviews for state-owned and small and medium enterprises;
- Provision of tax clearance on audits of financial services clients, mining clients, medical services clients, logistic service clients, agricultural and property clients and large retail groups;
- 15 years of experience in PwC with 10 years in Indirect tax;
- Tax due diligences including reviewing tax assumptions used in financial models.

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Major contacts



**Jaatje
Pretorius**

.....
(Senior Manager)
.....

Corporate and International Tax
.....

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.....

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.....

Relevant Qualifications and Experience

Jaatje is a Senior Manager in the Corporate Tax department at PwC. Jaatje is a Qualified CA and a member of the Institute of Chartered Accountants of Namibia (ICAN) and South African Institute of Chartered Accountants (SAICA). She started her career with PwC Namibia in 2008 and gained extensive experience on a wide range of clients and industries.

Jaatje is actively involved in the preparation of tax calculations; consulting clients on cross-border transactions, and collaborating with taxation experts in the PwC network across the world.

She is a Qualified CA and a member of the Institute of Chartered Accountants of Namibia (ICAN) and South African Institute of Chartered Accountants (SAICA). She also has a Higher diploma in Tax (UNISA)

Her experience servicing clients in all industries includes:

- Preparing and reviewing current and deferred tax calculations
- Technical opinions on income tax implication
- Tax due diligence including reviewing tax assumptions used in financial models;
- Reviewing of tax inputs used in models
- Consulting on funding structures;
- International tax structuring;
- Tax health checks.

344 Independence Avenue, Windhoek, Namibia



Major contacts



**Nellie
du Toit**

(Manager)

Indirect Tax Services

Relevant Qualifications and Experience

Nellie is a Manager in the Indirect Tax department at PwC. Nellie joined PwC in 2006 and worked as manager in both the Windhoek and Walvis Bay offices of PwC.

She has sound technical knowledge in Direct and Indirect Taxes and gained extensive experience on a broad range of clients and industries.

She has a BComm Accounting Degree and a certificate in Advanced Taxation (H.Dip Tax). She is currently undertaking a Postgraduate Certificate in Advanced Value-Added Tax.

Her experience servicing clients in all industries includes:

- Technical opinions;
- Ruling requests and consultations to resolve technical issues;
- Preparation and presentation of VAT training;
- Audit of VAT;
- VAT Reviews;
- VAT Compliance;
- General VAT and Import VAT Consulting; and
- Tax due diligences including reviewing tax assumptions used in financial models.

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Major contacts



**Taiwo
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(Head of Tax)

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Relevant Qualifications and Experience

Taiwo is a Partner and Head of Tax and Regulatory Services of PwC Nigeria. He has many years of tax experience working with various organisations including multi-national companies, conglomerates, government and non-governmental organizations such as the World Bank and some Fortune 500 companies.

Taiwo has substantial experience in the Nigerian economy and the tax environment. He is also an international resource person on topical tax and accounting matters. He writes articles in national and international newspapers and professional journals. He is the head of PwC Tax Academy, Dean of the Direct Taxation Faculty of the Chartered Institute of Taxation of Nigeria and a member of the Taxation and Fiscal Policy Management Faculty Board of the Institute of Chartered Accountants of Nigeria. He is a member of the Nigerian Taxation Standards Board and a member of ACCA Global Governing Council.

Taiwo is a key contributor to tax policy formulation in the Nigerian oil and gas industry. He has led numerous tax advisory engagements for multinational and local clients in the oil and gas industry. The assignments include group restructuring, contract restructuring, acquisition of oil concessions, disposal of oil concessions and due diligence on potential acquisition targets in Nigeria's upstream and downstream sectors.

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Major contacts



(Tax Partner)

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Relevant Qualifications and Experience

Russell is a Partner in PwC Nigeria. Russell has over 30 years experience in taxation matters with UK Inland Revenue and with Big Four accountancy firms in South Africa, Uganda and Nigeria.

In Nigeria, he has advised both foreign owned and local companies on a wide range of issues, including leasing of aircraft and helicopter engines, pioneer tax planning for airline companies, tax issues and incentives in the power, mining and oil & gas sector, acquisitions and startups of hotels, tax efficient structuring of groups and of intra group transactions, taxation of derivative instruments, acquisitions of banks, and corporate reorganizations.

Previously, in South Africa, he was a partner with Deloitte, and advised clients on acquisitions and mergers and corporate reorganizations, mining tax and international tax issues, amongst other matters. He was then a tax director for PricewaterhouseCoopers in Uganda for 4 years, where he advised a wide range of companies on many issues, involving income tax, Value Added Tax, tax on capital gains, and excise duty.

Russell has advised on numerous transactions in the oil and gas industry including marginal field acquisitions and structuring, joint operating agreement negotiations, due diligence on potential acquisition targets in Nigeria's upstream and downstream sectors etc.

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Major contacts



**Emuesiri
Agbeyi**

(Tax Partner)

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Relevant Qualifications and Experience

Esiri is a Partner in PwC Nigeria. Prior to this, she worked with the International Tax Services team as a Director in the PwC New York focused on Africa. She has over 11 years of experience providing international tax services to multinational companies in various industry sectors including the oil and gas, private equity, telecommunications, retail and consumer sector.

She is a specialist in cross-border restructuring, tax planning for mergers and acquisitions including deferred taxes for group audits and compliance within the Nigerian tax environment.

Esiri has worked on a number of tax structuring assignments for multinational investors with interest in sub-Saharan Africa. She has also advised severally on optimal tax structures using tax efficient holding companies and regional hubs including tax efficient finance structures across Africa. She has led several tax due diligence and structuring assignments on behalf of private equity investor firms, worked as transaction advisor to a Global Brewer in its acquisition of five Breweries in Nigeria amongst others. She is also project manager for several compliance assignments provided to large multinational oil and gas companies with operations in Nigeria. Esiri leads the People & Organisation practice in the Nigerian office.

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Major contacts



**Kenneth
Erikume**

(Tax Partner)

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Relevant Qualifications and Experience

Kenneth is a Partner in PwC Nigeria.

He has many years of experience in dealing with the tax and regulatory issues for companies in Africa and in different industries including telecommunications, media and entertainment, financial services and consumer and industrial products.

His major areas of specialization involves fiscal policy and tax administration, Tax Reporting & Strategy, International Tax, Mergers and Acquisitions Tax Advisory and Tax Due Diligence and Domestic Taxation

He is a regular facilitator for the mandatory professional education for ICAN and CITN and leads the tax thought leadership team, the tax reporting and strategy team, and the Financial Services tax business development initiatives of PwC Nigeria .

Kenneth is a member of the Chartered Institute of Taxation of Nigeria (CITN) and also an indirect tax faculty member of the CITN. He is also a member of the Institute of Chartered Accountants of Nigeria (ICAN) and has a Certificate in International Treasury Management from the Association of Corporate Treasurers (ACT), UK.

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Major contacts



**Moshood
Olajide**

(Tax Partner)

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Relevant Qualifications and Experience

Moshood is a Partner in our Tax and Regulatory Services unit. His experience extends across the energy, utility and mining as well as financial services sector of the economy. He has worked on a number of cross border tax issues, tax due diligence, health check services and tax compliance services to local and multinational companies.

He is an associate member of the Association of Chartered Certified Accountants. He is also called to the Nigerian and New York Bars, and had his legal training at a leading commercial law firm before joining PwC Nigeria.

Since joining PwC Nigeria, Moshood has worked on a wide range of projects, including structuring inward investment into Nigeria, tax efficient remuneration for top executives, structuring private equity and investment funds deals, pan-African tax structuring and performing due diligence in a number of sectors including the information technology and communications industry. He has supported clients on issues such as employee taxation, immigration and other regulatory services.

Moshood has provided tax support on the PwC Nigeria Power team that delivers a broad range of services to clients within the entire power value chain. He has been involved in several tax compliance and advisory services for a number of the electricity generation and distribution companies in Nigeria.

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Major contacts



**Chijioke
Uwaegbute**

(Tax Partner)

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Relevant Qualifications and Experience

Chijioke is a Partner Designate and the Global Enterprises Tax Solutions (GETS) leader for West and Central Africa.

He has the primary responsibility of managing and driving the GE relationship and supporting all GE businesses in East, West and Central Africa from a tax and regulatory standpoint. This includes leading the Global Enterprises Tax Solutions Team in providing tax and regulatory support to all the GE businesses and other GETS clients in East, West and Central Africa as well as driving initiative around business development, people engagement, working capital management and driving external relationships with the firm.

Prior to joining PwC, he was a regional Executive and Tax Director for Sub-Sahara Africa in GE with a responsibility to manage GE's tax compliance and provide advice on tax structuring and tax planning for all GE businesses in the sub-region. He also worked with KPMG, where he led the Gulf of Guinea tax desk – providing compliance and advisory services to companies operating in the GOG region in the areas of Oil and Gas, Power and Mining. He was also a key member of the firms Oil and Gas practice providing tax advisory services to companies in the upstream of the oil and gas sector.

His experience includes:

- Developed and executed regional and country specific tax planning strategies for all GE businesses in SSA;
- Tax Audit and controversies support for GE and other clients across SSA;
- Provided tax structuring and advisory services to companies in the Energy and Mining Industry across SSA (KPMG);
- Petroleum Profits Tax (PPT) process re-engineering;
- Treasury and cash management strategies for GE businesses in SSA;
- Acted as transaction advisor during the Federal Government of Nigeria divestment of assets (for select assets 2002 – 2009).



Major contact



(Partner)

**Francophone Africa Energy Leader
(Congo B)**

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Relevant Qualifications and Experience

Emmanuel is the Francophone Africa Energy Leader. He is also the Tax Leader for Democratic Republic of Congo and the Deputy Tax Leader for the Republic of Congo.

Emmanuel has over 20 years of professional experience, in a wide range of international projects in Africa, Asia, Europe and Middle East, both in enterprises and law firms in Republic of Congo, in DRC and abroad, in advising domestic and multinational companies in national and international tax and legal. Privileged contact for several locally based multinational clients due to his comprehensive knowledge of African countries.

His clients are primarily oil and gas companies ranging from independents desiring to enter into the international area to integrated majors.

With a concentration on international investment and cross-border transactions, his practice focuses on acquisitions, divestitures, trades, mergers, strategic commercial and business advice; large infrastructures projects; unitization, exploration, development and production operations; negotiations.

Expertise

Emmanuel is a Tax Partner, in PwC Congo Tax Unit, the Francophone Africa Energy Leader and the Tax Leader for Democratic Republic of Congo.

Education & certifications

- A Postgraduate Diploma as advisor of Enterprises,
- A Postgraduate Diploma in business law,
- A master degree in Civil law, University of Rennes, France)

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Major contact



**Cynthia
Adoua**

(Manager)

PwC Congo (Tax & Legal)

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Relevant Qualifications and Experience

With nearly 15 years of professional experience, Cynthia has acquired legal and tax expertise in a large number of international projects in Africa and Europe, both in companies, audit firms and lawyers. Cynthia joined PwC's Legal and Tax Department about 5 years ago, after working in the Grand Duchy of Luxembourg as an international tax specialist. She has assisted a number of multinationals on projects involving the legal and tax aspects of both national and international groups. She also assists multinationals and national companies operating in the oil sector. In this capacity, she assists companies in the context of tax audits, and has a good knowledge of oil taxation regime, as well as of the special taxation regime of subcontractors companies in the oil sector. Cynthia contributes to the Oil and Gas newsletters issued by the firm, including the Newsalert dedicated to the Congo New Hydrocarbons Code.

Finally, she assists public bodies as well as public industrial and commercial establishments in the overhaul of their regulatory framework or in the legal audit of contracts concluded by these.

Education & certifications

- Examination of the Luxembourg Bar
- Diploma of Luxembourg Tax Council (Tax specialist certificate)
- Executive Master International Law Manager of the Emlyon Business School (France)
- Master of Economic Law (Tax Major) from the University of Law of Orléans, France.

88 Avenue du Général de Gaulle, B.P. 1306, Pointe-Noire, Congo



Major contacts



Career Summary

Matthias is a Partner in PricewaterhouseCoopers Tax & Legal, Senegal and has been with the firm since June 2006. He is currently based in PricewaterhouseCoopers Tax & Legal, N'djamena (Chad) as Specialist in oil & gas regulation.

He daily assists Oil & Gas majors and independents entities in areas such as:

- Negotiation and interpretation of conventions of establishment or large projects' special regimes schemes;
- Daily legal and tax assistance for major oil companies (production and distribution) and its subcontractors: Kosmos, Nexen Petroleum, Woodside, Total, Oil Lybia, Schlumberger, FMC, Sumitomo Corp., Polarcus, Ocean Rig, Oceaneering, General Electric, etc. ;
- Development of simplified petroleum tax legislation and temporary work in Chad
- Legal and tax assistance of world-class companies for nearly 14 years (Senegal, Chad and Cameroon);
- Legal and tax assistance of foreign investors;

- Comments of the General Tax Code of Chad and design of the Book of Tax Procedures on behalf of the State;
- Studies on behalf of the World Bank, including the administrative constraints to investment in Senegal (2007 to 2013) and the Doing Business for Senegal and Chad 2003 to 2006;
- Regarding BP, he particularly assists on the BP engagement calendar year and tax briefings (individual tax returns for assignees). He also assists regarding the labour & immigration formalities for the Senegalese BP country manager.

Educations and Relevant qualifications

- Matthias holds a French LLM from the Law School of Rennes and a Post Graduate diploma from the Law School of Montpellier.
- He has a good knowledge of the general and cost accounting standards (French, OHADA standards and US GAAP) and Sarbanes-Oxley Act independence procedures.

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Major contacts



**Mahi
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Career Summary

Mahi is a Partner in PricewaterhouseCoopers Tax & Legal, Senegal and has been with the firm for more than 10 years.

He assists companies operating in various sectors such as Power plant, Oil & Gas, Telecom, Shipping, food industry, mining, banks, etc.

He has good knowledge of the tax legislation pertaining to power plant and Oil & Gas operations, etc. Mahi has a significant experience in assisting companies in tax litigations. The main clients he assists on daily basis are Total Senegal, Total E&P, Kosmos, Conoco Phillips, Woodside, Libya Oil, Vivo Energy, SUNEOR, General Electric, AP Moller/ Maersk subsidiaries, Sentel (Millicom), Teranga Gold, Air Liquide.

Mahi recently led the missions below:

- Legal and tax due diligence by Biothem Energy for the acquisition of a company specialised in renewable energy ;
- Total Senegal tax audit ;

- Tax consultancy for Woodside regarding the Oil & Gas projects in Senegal ;
- Ongoing tax and legal consulting for Conoco Phillips regarding the Oil & Gas projects in Senegal.
- Mahi has also a significant experience in renewable energies as he has assisted many companies in determining the tax implications of solar and wind projects in Senegal.
- He recently participated in the implementation of a project of a wind power plant with a financing of about 180 billion FCFA by bringing its legal and tax expertise.
- He has also assisted the company Total Senegal for several years on the legal and especially tax (daily assistance and in tax litigation).

Relevant Qualifications and Experience

- Mahi holds a Master in tax and business law from the INSEEC Paris Business School.
- He is a Senegalese Chartered Tax Expert and registered as such with the National Association of Chartered Tax Experts.

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Major contacts



(Partner)

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Relevant Qualifications and Experience

William is an admitted attorney and is a Director in Corporate & International Tax in the Cape Town office of PwC.

William has over 18 years' experience in advising South African companies and multi-nationals (including oil and gas companies) on a range of corporate and international tax issues, including cross-border transactions, inward and outbound investments, South African exchange controls, implementation of BEE transactions, mergers and acquisitions and general local corporate tax issues. His experience includes facilitating African structuring and compliance advice utilising PwC's network of African firms.

He has also lectured on various topics. William has provided tax services to various oil and gas companies.

South Africa – 5 Silo Square, V&A Waterfront, Cape Town, 8002



Major contacts



**Marti
Groenewald**

(Senior Manager)

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Relevant Qualifications and Experience

Marti is an admitted attorney and is a Senior Manager in the Corporate & International Tax department in the Cape Town office of PwC.

Marti specialises in international tax and has experience in advising on restructuring of multi-national groups, the application and interpretation of tax treaties, withholding taxes, permanent establishments, exchange control regulation matters and various South African corporate tax matters. Her fields of experience include oil and gas taxation. She has provided tax services to various oil and gas companies, and is part of the PwC oil and gas tax team in South Africa.

South Africa – 5 Silo Square, V&A Waterfront, Cape Town, 8002



Major contacts



(Partner)

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Relevant Qualifications and Experience

Francis is the Country Senior Partner of PwC Uganda. He has been with PwC for over 20 years working in the UK, Kenya and Uganda. Prior to joining PwC in the UK, Francis worked for a UK firm of Chartered Accountants in London for five years. Francis holds a Bachelor of Science degree in Agriculture Economics from Makerere University, Kampala. He is currently a member of the PwC Africa Governance Board, a member of the UK Chartered Institute of Taxation (CTA), Fellow of the Association of Chartered Certified Accountants (FACCA) as well as a member of the Institute of Certified Public Accountants of Uganda (ICPAU).

Over the last five years, Francis has been working extensively with the three JV Partners in the upstream oil and gas sector in Uganda, namely Tullow Oil, Total E&P and CNOOC together with their services providers (contractors and subcontractors) on oil and gas related taxation issues in Uganda. His roles have included working with the Government and the investors to continuously review the tax laws affecting the oil and gas sector and influence changes where necessary, assisting in tax dispute resolution with the tax authority as well as other tax advisory services on major projects within the sector.

In addition to advising private sector investors in the oil and gas sector in Uganda, Francis has also provided consultancy and advisory services to the Ministry of Energy and Mineral Development (MEMD) on various issues relating to the sector, including the establishment of the National Oil Company.

He has also provided training to the Uganda Revenue Authority (URA) on petroleum fiscal regimes. Francis has been a lead adviser on several M&A transactions in the oil and gas sector, including assisting with due diligence and corporate structuring. He has also served as a member of the Presidential Investors Round Table (PIRT) Technical Working Group on Oil and Gas in Uganda. He is a regular speaker and writer on oil and gas tax matters, and has presented technical papers at various seminars, workshops and forums in Uganda and at international conferences in London, Aberdeen, Texas, Cape Town and Istanbul amongst others, on investment opportunities, taxation, regulation and governance of the petroleum industry in Uganda. As part of his work he has also written various thought leadership articles for publication in the press and presented at numerous conferences.

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Major contacts



**Pamela
Natamba**

(Associate Director)

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Relevant Qualifications and Experience

Pamela is an Associate Director in PwC Uganda. Pamela has worked with PwC for over 12 years in tax consulting and advisory services in the UK (working with the energy and utilities team) and in Uganda.

She holds a Bachelor of Commerce degree from Makerere University, Kampala and a Masters Degree in Business Administration from Oxford Brookes University, UK. She is a Fellow of the Chartered Association of Certified Accountants (ACCA) and member of the Institute of Certified Public Accountants of Uganda (ICPAU). She is currently an advisor to the Uganda Chamber of Mines and Petroleum on matters of national content and has previously served on the tax committee of the Chamber.

Pamela is the Associate Director in charge of the oil and gas practice in Uganda. She has done extensive work with companies in upstream oil and gas. This has included lobbying the Government for amendments to tax laws on petroleum operations on behalf of the various contractors and sub contractors in the oil industry; tax advice to various start-ups in Uganda; was part of the team that delivered the oil and gas training for the Uganda Revenue Authority; has provided support to E&P companies with tax audits as well as tax disputes; has provided other tax advisory services of a varied nature to the international oil companies and their contractors/subcontractors.

Pamela's experience also covers a broad range of assignments including tax compliance, tax planning and international structuring advice to a number of multi-national companies in a wide range of industries including energy and utilities.

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Major contacts



**Veronica
Magembe**

Relevant Qualifications and Experience

Veronica is a Manager in the tax line of service. She has worked with PwC for six years. She was seconded to PwC Ghana for two years during which she predominantly focused on the energy, mining and infrastructure industries. She holds a Bachelor of Statistics Degree from Makerere University, Kampala. She is a member of the Association of Chartered Certified Accountants (ACCA) and has recently completed the upstream oil and gas option, principles of International Taxation and Advanced Diploma in International Taxation under Chartered Institute of Taxation, UK.

Veronica has been involved in the preparation of various tax consultancy assignments in the oil gas sector, such as advice on the East African Petroleum Pipeline Project, the oil and gas training for the Uganda Revenue Authority, review of recoverable exploration expenditure incurred by one of the upstream oil companies in respect of one of the exploration blocks in Uganda. She has also been involved in lobbying the Ministry of Finance, Planning and Economic Development for change in tax laws and has provided support during various URA tax audits on E&P companies.

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Major contacts



**Eeshi
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(Senior Manager)

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Relevant Qualifications and Experience

Eeshi is the Senior Manager responsible for the legal section of the Tax line of Service. She has over sixteen years experience in handling legal advisory services relating to commercial law, and business regulations in Uganda. She has wide experience in providing legal advisory services to both the private and the public sector. She has been involved in advisory assignments in several Ugandan ministries and Government institutions.

Eeshi is an Advocate of the High Court of Uganda, a member of Uganda Law Society and East African Law Society and a member of the Institute of Corporate Governance of Uganda. She holds a Post Graduate Diploma in Legal, Practice. Dip LP (LDC) from Law Development Centre, Makerere, Uganda and an LL.B. (Hons) from the University of Dar-es-Salaam.

Eeshi has executed several assignments in the oil and gas sector in Uganda including assisting the office of the Auditor General to review recoverable expenditure for one of the oil companies, advice on setting up the National Oil Company, advice on employment and immigration laws, assistance with immigration of expatriates including obtaining work permits, review of national content laws, policy and regulations.

She has served as a member of the Employment and Human Resource Committee of Uganda Chamber of Mines and Petroleum.

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