



Dieudonné Nzafashwanayo

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"no boundaries"

practical experience

Dieudonné Nzafashwanayo is a senior associate at ENSafrica in Rwanda. He specialises in various sectors of law including tax, employment, corporate commercial, contract, real estate and secured transactions, anti-trust and consumer protection, banking and finance, and general commercial and tax dispute resolution.

His experience includes assisting corporate borrowers in syndicated and other types of financing transactions, and lenders including development finance institutions (DFIs), multilateral lenders (MDBs) and commercial banks on traditional lending and multimillion dollar project finance transactions. He has also worked on various M&A transactions involving private equity funds, sovereign investment funds and listed companies in infrastructure projects, energy, hospitality, manufacturing, telecommunication, ICT, insurance and banking sector.

Dieudonné regularly assists clients on IPP projects (hydro, PV and HFO), Rwandan entry modes and business structuring, corporate governance and shareholder arrangements, Rwandan Companies Act, financial services regulations, consumer protection, ICT, employment and immigration matters.

He has advised extensively in regard to tax related matters, ranging from Rwandan transfer pricing and thin capitalization rules and taxation of intra-group transactions in general, advising on the tax aspects of employee stock ownership plans, taxation of charities, existing Rwandan business structures and their tax treatment, corporate and general income taxation in light of DTAs to which Rwanda is a party, VAT on cross-border service and intangible transactions, tax implications of business transfers to tax litigation involving disputed qualification of transactions as well as interpretation of tax laws such as VAT Act, Income Tax Act and Tax Procedure Code.

He has published articles in law reviews with international readership and featured in international and local newspapers on tax, banking, corporate law and employment law matters.

qualifications

- LLB (First Class Honours) (University of Rwanda)
- Diploma in Legal Practice (Institute of Legal Practice and Development)
- LLM in Business Law (University of Rwanda)
- Advocate of the High Court of Rwanda

