

MEHRTEAB LEUL & ASSOCIATES

Newsletter

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CELEBRATING ETHIOPIAN NEW YEAR – 2008

Societies around the world developed different calendars, pinning the first day of the year as an astronomical or agricultural event.

Ethiopia, located in the horn of Africa, enjoys not only a favourable climate but also a unique calendar that consists of 13 months. The 13th month contains 5 or 6 days which is generally dependent on whether the year is a leap year or not. The Ethiopian New Year falls on Sept 11, except for leap years, when it falls on September 12.

The Ethiopian New Year comes after the rainy season (June-Aug), when nature's beauty can be seen most clearly. The sun comes out to shine all day long, creating an atmosphere of dazzling clarity. Mountains and valleys of the country are all green and with the fresh smell of flowers, including the symbolic yellow daisies which burst out in their entire splendour. This is also the harvest season and therefore a time of parties and celebrations.

The New Year is heralded by young girls signing the song abeba ye hosh meaning do you see the blooming flowers, in their respective villages. While boys give paintings to each household as their new year wishes, adults are expected to respond by rewarding them with small gifts (either bread or money), as a small token in return.



Sophia Belle
Office Manager

2007 LEGISLATION REVIEW

The past Ethiopian year was the final year of the fourth term of the House of Peoples' Representatives of the Federal Democratic Republic of Ethiopia. In this year, over 40 Proclamations were enacted by the House including ratification of bilateral treaties and multilateral conventions. Below, we have summarized six of the Proclamations which we believe were some of the most notable to be enacted by the House in the Ethiopian year 2007.

PROCLAMATION NO. 867/2014 GOVERNMENT BONDS TRANSACTIONED IN INTERNATIONAL CAPITAL MARKETS PROCLAMATION

The first proclamation enacted in the past Ethiopian year was the Government Bonds Transactioned in International Capital Markets Proclamation. The Proclamation authorized the minister of Finance and Economic Development to issue Government Bonds on behalf of the Federal Democratic Republic of Ethiopia. The minister was authorized to borrow in aggregate, up to two billion United States Dollars in principal amounts. The minister was also authorized to determine the issue date and agree with lenders on the maturity dates, dates of repayment and rates of interest. All transactions and documents under the Proclamation are exempt from stamp duties or other taxes in Ethiopia.

This Proclamation enabled the Government of Ethiopia to issue sovereign bonds in international capital markets. Ethiopia listed one billion United States Dollars of sovereign bond with a maturity date of 10 years and interest rate fixed at 6.625 per cent on the Main Securities Market (MSM) of the Irish Stock Exchange (ISE) in December 2014

after Moody's, Standard & Poor's and Fitch Ratings gave it ratings of BI, B and B, respectively.

PROCLAMATION NO. 872/2014 COPYRIGHT AND NEIGHBORING RIGHTS PROTECTION (AMENDMENT) PROCLAMATION

The Copyright and Neighboring Rights Protection Proclamation No. 410 of 2004 was amended after a decade by Proclamation No. 872/2014. The amendment proclamation introduces a number of changes in the copyright and neighboring rights regime of the country, of which the most notable is the framework for the establishment of collective management societies which enables the collective administration of the rights of members.

Collective management societies may be established by right holders whose works are protected under the Proclamation and must be recognized by the Ethiopian Intellectual Property Office. A collective management society is established for a non-profit purpose and must establish at least three sector associations within it. Upon recognition by the EIPO, a society has the power to collect royalties from users of works that are

protected under Ethiopian law as well as works that are protected abroad.

Collective management societies are also empowered to grant permits to foreign musical bands or performing groups for entry of their works for public performance as well as foreign exhibitors of fine arts. Collective management societies are tasked to prepare, submit to the EIPO and upon approval, implement royalty schemes based on the type of works and the category of users. The Proclamation also regulates the operations of collective management societies, including provisions governing the budget, book of accounts and revocation of licenses of societies.

Other important amendments which are part of the Proclamation include the introduction of fines ranging from Birr 25,000 to Birr 50,000 in cases of intentional violations and from Birr 5,000 to Birr 25,000 in cases of gross negligence where a person is convicted for violating rights protected under the Proclamation.

The Ethiopian Intellectual Property Office is now vested with the power to adjudicate civil cases arising in relation to the Proclamation, except cases related to extra-contractual liability. The Ethiopian Revenues and

Customs Authority has also been empowered to take border measures based on its own initiative, where it believes that goods entering the country infringe the rights of its owners.

PROCLAMATION NO. 881/2015 CORRUPTION CRIMES PROCLAMATION

The Corruption Crimes Proclamation is one of three proclamations that were enacted in the past year. The Proclamation addresses corruption offences separately from the general criminal law and repeals certain provisions of the Criminal Code related to corruption offences and replaces them with updated provisions.

A new feature in this proclamation is its applicability to “public organizations”, which are defined as organs in the private sector which, in whatever way, administer money, property or any other resource collected from members of the public or any money collected for the benefit of the public which includes companies, where appropriate. However, religious organizations, political parties, international organizations and *edir* or other similar traditional or religious associations are not included under the designation “public organizations”

In addition to providing general principles applicable to corruption crimes, the Proclamation also lists down the following acts with their respective punishments.

- Abuse of Power or Responsibility
- Bribery
- Acceptance of Undue Advantage
- Corruption Committed by Arbitrator and Other Persons
- Maladministration of Government or Public Enterprise Work
- Unlawful Disposal of Object in Charge
- Appropriation and Misappropriation in the discharge of duties
- Traffic in official Power or Responsibility
- Illegal Collection or Disbursement
- Undue Delay of Matters
- Taking Things of Value Without or with inadequate Consideration
- Granting or Approving License Improperly
- Possession of Unexplained Property
- Breaches of Official Secrecy
- Material Forgery of Official or Public Organization Documents or Using Forged Document
- Suppression of Official or Organizational Documents
- Giving Bribe or Undue Advantage
- Giving Things of Value Without or with Inadequate Consideration
- Facilitating Act of Bribery
- Use of Pretended Authority
- Traffic in Private Influence
- Corrupt Electoral Practices
- Aggravated Breach of Trust
- Aggravated Fraudulent Misrepresentation

PROCLAMATION NO. 882/2015 THE REVISED ANTI- CORRUPTION SPECIAL PROCEDURE AND RULES OF EVIDENCE (AMENDMENT)

Proclamation No. 882/2015 amended the Revised Anti-Corruption Special Procedure and Rules of Evidence Proclamation No. 434/2005. The Proclamation and its amendment prescribe the special procedures and rules of evidence which are applicable to all corruption cases falling under Federal and Regional jurisdictions. The principal objectives of the amendment are the inclusion of public organizations as discussed above, ensuring the speedy and effective gathering of information, investigation, prosecution and hearing of corruption offences and the injunction and retrieval of property obtained from corruption offences.

The Proclamation lays heavy emphasis on bolstering the framework of restraining and confiscating property acquired through the commission of a criminal offence. It introduces a number of changes in this regard including the conditions for restraining property, the government's option of recovering property or claiming damage through civil action and the amount of property to be recovered and the manner of its return to the government.

The Proclamation also includes new provisions in respect of the protection of whistleblowers from reprisal measures, enforcement of fines against those convicted of corruption offences, manner of

lifting immunities of members of House of Peoples' Representatives or State Councils, and the relationship between Federal and Regional Anti-Corruption Commissions through a joint forum.

PROCLAMATION NO. 883/2015 REVISED FEDERAL ETHICS AND ANTI-CORRUPTION COMMISSION ESTABLISHMENT PROCLAMATION (AMENDMENT)

The amendment proclamation to the Revised Federal Ethics and Anti-Corruption Commission Establishment Proclamation No. 433 of 2005 extends the Federal Ethics and Anti-Corruption Commission's investigative and prosecution duties to highly strategic public organizations and public organizations working in more than state, as discussed above.

The Proclamation also empowers the Commission to withdraw corruption investigations and charges as well as pending corruption cases by ensuring the forfeiture of the advantages obtained from the crime in accordance with a regulation to be enacted.

PROCLAMATION NO. 886/2015 INDUSTRIAL PARK PROCLAMATION

The Industrial Park Proclamation was enacted in the past year with the objectives of encouraging the participation of the private sector in the manufacturing sector; the development of the country's technological and industrial infrastructure and the creation of ample job opportunities, among others.

The Proclamation provides a detailed definition of the term "industrial park" as "an area with distinct boundary designated by the appropriate organ to develop comprehensive, integrated, multiple or selected functions of industries, based on a planned fulfillment of infrastructure and various services such as road, electric power and water, one stop shop and have incentive schemes with a broad view to achieving planned and systematic development of industries, mitigation of impacts of pollution on environment and human being and development of urban centers, and includes special economic zones, technology parks, export processing zones, agro processing zone, free trade zones and the like designated by the Investment Board".

Generally, there are three main actors in the development and operation of industrial parks. These are the industrial park developers (developers), industrial park operators (operators) and the industrial park enterprises (enterprises). The Proclamation regulates the designation, development and operation of industrial parks and provides the respective rights and obligations of developers, operators, and enterprises. The Proclamation also provides the guarantees, protection and treatment that industrial park investors and their investments are entitled to. It also provides for the mechanism of acquisition and transfer of industrial park land and the applicability of building norms, environmental regulations, one-stop-shop services and labor regulations, including the employment of expatriates.

Finally, the Proclamation also provides the regulatory framework and grievance handling procedures with respect to industry park investment. The respective duties, roles and powers of the Investment Board, the Ethiopian Investment Commission as well as the Ministry of Industry are provided under the Proclamation.

On a related note, the Industrial Parks Development Corporation was established as a public enterprise by virtue of Regulation No. 326/2014 to undertake activities in the development, promotion and administration of industrial parks.



Michael Tekie
Junior Associate



A NOTE ON TAX EXEMPTION AND CHARITABLE DEDUCTION UNDER ETHIOPIAN LAW

Scholars and policy makers alike have now almost reached a consensus that charities warrant tax exemption and charitable deduction. Various policy rationales have been put forward for tax exemption and charitable deduction in different jurisdictions. This note provides a brief explanation on the pertinent laws on charitable deduction and tax exemption in Ethiopia. In order to address charitable deduction and tax exemption under Ethiopian law one has to look into the Ethiopian tax laws, particularly the Ethiopian VAT and Income Tax laws, which are the major tax legislation in the country.

When we look at the VAT Proclamation, most non-profit organizations are expected to pay VAT when they buy goods and services from VAT registered providers of goods and services. Transactions that are exempted from VAT are listed in the subsequent article of the proclamation and when we see the list of exempted transactions there is no blanket exemption for non-profit organizations. However, the following transactions and activities are exempted from VAT;

- the rendering by religious organizations of religious or church related services;
- the rendering of educational services provided by educational institutions, as well as child care services for children at pre-school institutions;
- the import or supply of prescription drugs specified in directives issued by the Minister of Health, and the rendering of medical services;
- the supply of goods and rendering of services in the form of humanitarian aid, as well as import of goods transferred to state agencies of Ethiopia and public organizations for the purpose of rehabilitation after natural disasters, industrial accidents, and catastrophes;
- the supply of goods or services by a workshop employing disabled individuals if more than 60 percent of the employees are disabled.

According to the above provisions, other non-profit sector organizations could enjoy exemption from VAT only when they provide humanitarian aid or import goods that they will transfer to state agencies and public organizations. To enjoy the exemption, the organizations in question must have been registered as humanitarian organizations established for the purpose of providing humanitarian aid. On the other hand, when one looks at the Income Tax Proclamation No. 286/2002, which is the principal legislation concerning income tax in Ethiopia, every person having income as defined in the proclamation is required to pay income tax in accordance with the law. The Proclamation proceeds to provide a long illustrative list of activities which will entail income tax liability. The list of these activities includes;

- *income from employment;*
- *income from business activities;*
- *income derived by an entertainer, musician, or sports person from his personal activities;*
- *income from entrepreneurial activities carried on by a non-resident through a permanent establishment in Ethiopia;*
- *income from movable property attributable to a permanent establishment in Ethiopia;*
- *income from immovable property and appurtenances thereto, income from livestock and inventory in agriculture and forestry, and income from usufruct and other rights deriving from immovable property if such property is situated in Ethiopia;*

- *income from the alienation of property referred to in(e);*
- *dividends distributed by a resident company;*
- *profit shares paid by a resident registered partnership;*
- *interest paid by the national, a regional or local Government or a resident of Ethiopia, or paid by a non-resident through a permanent establishment that he maintains in Ethiopia;*
- *license fees including lease payments, and royalties paid by a resident or paid by a non resident through a permanent establishment that he maintains in Ethiopia.*

Taking into account the fact that some organizations in the non-profit sector engage in income generating activities some of which are found in the list above, we can infer that such organizations will be expected to pay income tax for the income they secure from such activities just like private individuals or business. However, obviously, a non-profit sector will not be expected to pay income tax for the revenue it secures from the donation of its benefactors or members since such revenue does not constitute an income in the sense of Article 6 of Proclamation No. 286/2002.

The more interesting provision from the perspective of the non-profit sector in relation to income tax is whether or not the benefactors of a non-profit entity can get a tax deduction for the donation they make to such an entity. Article 21(1) (n) provides that donations or gifts are not deductible when the taxable

income of a business is determined. Nonetheless, the proclamation provides for the possibility for allowing donations or gifts provided for public use to be deducted as per a Regulation to be issued by the Council of Ministers. In accordance with this provision, the Council of Ministers has in fact stipulated that under certain conditions, donations and gifts made by business would be considered deductible. These conditions are;

- *If the recipient of the donation is registered as welfare organization and where it is certified by the registering authority that the organization has record of outstanding achievement and its utilization of resources and accounting system operates with transparency and accountability;*
- *If the contribution is made in response to an emergency call issued by the Government to defend the sovereignty and integrity of the country, to prevent man made or natural catastrophe, epidemic or for any other similar cause; and*
- *Donation made to non-commercial education or health facilities.*



Zelalem Yibrah
Lead Lawyer
Mining, Energy and NGO Practice



Trademark®

TRADEMARK, TRADE NAME AND FIRM/COMPANY NAME IN ETHIOPIA

TRADEMARKS

Under the Ethiopian legal system, trademarks are regulated by the Trademark Registration and Protection Proclamation No.501/2006 (the Proclamation) and the Trademark Registration and Protection Council of Ministers Regulation No. 273/2012 (the Regulation). The Proclamation defines a trademark as “any visible sign capable of distinguishing goods or services of one person from those of other persons and it includes words, designs, letters, numerals, colors or the shape of goods or their packaging or the combinations thereof.” (Article 2 (16)) The Regulation provides that the use of trademarks means attaching a trademark to goods or packaging or labeling of goods; displaying the trademark closely associated with the goods; placing the trademark in advertising or promotional material in relation to goods or services; or in any other way establishing a relationship between the trademark and the goods or the services (Article 2 (6)).

Trademarks are registered in Ethiopia by filing an application for registration with the Ethiopian Intellectual Property Office (EIPO). Following this, the application will undergo formality and substantive examinations. If the application is accepted, a notice inviting possible

opposition to the registration of the mark will then be published in a gazette having nationwide circulation. If no opposition is lodged, EIPO will register the mark and issue a certificate of registration in favor of the registrant. Once registered, trademarks have to be renewed every seven years.

TRADE NAMES

Trade names are regulated under the Commercial Code of Ethiopia and the Commercial Registration and Business Licensing Proclamation No. 686/2010 (the Registration Proclamation). The Commercial Code defines a trade name as “the name under which a person operates a business and which clearly designates its business.” (Article 135 of the Commercial Code cum Article 2 (9) the Registration Proclamation).

Under Ethiopian law, any person desiring to engage in a commercial activity shall register its trade name at the place where it is registering in the commercial register. Before the registration of a trade name in the commercial register and in the trade name register, it shall be verified that the trade name has not been registered already. In order to verify this, there is a legal requirement to cause the publication in a newspaper which has a nationwide distribution, at the expense of the applicant, of a

notice indicating the subsequent registration of the trade name. Where no objection is lodged against the registration of the trade name within 15 days following publication of the trade name in a newspaper, the registering office will issue a trade name registration certificate to the applicant upon the applicant’s payment of the necessary fee. The registration of a trade name shall be a *prima facie* evidence of entitlement to and validity of the same trade name.

COMPANY/FIRM NAMES

Company/firm names are regulated by the Ethiopian Commercial Code of 1960 (The Code) . There is no express definition given as to what constitutes a company/firm name. However, a firm name or company name is impliedly provided for under Articles 135 (2), 207 (3), 280 (3), 305, 514, etc. of the Code. The Code’s rules on share companies provide that company name shall be as “agreed but shall not offend public policy or the rights of third parties and shall include the words ‘Share Company’” (Article 305). Similarly, the rules of the Commercial Code on private limited companies provide that a private limited company may have a firm-name which may indicate the nature of its business and the firm-name shall be followed by the words “Private Limited Company” (Article 514).

Firm/company name is used to identify and distinguish business organizations from each other for the purpose of allocating rights and duties attributable to them. It is possible to apply to the registering office to reserve a given firm/company name. In order to do this, the applicant must submit three alternative names to the registering office. After conducting a name search, if one of the names fulfils the requirements under Ethiopian commercial law and is available for use, the registering office will reserve/register the name. Once reserved, a company name can only be valid for a period of six months. This means that an entity under formation must be incorporated under the company/firm name within six months from the date the name was reserved/registered. Before

signing memorandum and articles of association, founders or members of a business organization shall first reserve/register a firm/company name because the company name has to feature in these documents.

Individual traders and business organizations (including foreign investors) must have a firm name or company name registered with the concerned government organ before commencing business in Ethiopia. Regarding the institutional frameworks, it is the EIPO that has a mandate to register trademarks whereas the Ministry of Trade, Ethiopian Investment Commission and regional trade bureaus are empowered to register and administer trade names and company names in Ethiopia.

In conclusion, it is possible to have trade name which is the same as or different from trademark and/or company name and vice versa. However, a business organization can have only one company/firm name and more than one trademarks and trade name.



Getu Shiferaw
Senior Lawyer
Corporate and
Tax Practice

MLA PRINCIPAL ATTENDS DLA PIPER GLOBAL PARTNERS CONFERENCE

The year 2007 E.C (2014-2015GC) was a year of success for MLA, especially referring to global conferences we attended. MLA joined the DLA Piper Africa Group in 2012 and the following year we were invited to attend DLA Piper Partners' Conference that took place in Barcelona in May 2013, which we decided not to attend as we had just joined the group. The conference takes place every two years and we were again invited for the Orlando, Florida conference. Our principal, Mehrteab Leul, attended the DLA Piper Global Partners Conference held in Orlando, Florida from the 28-30 May 2015.

The conference was a celebration of the global firm's tenth anniversary as DLA Piper as well as a reconvening of the entire partnership to develop new paths to success that enable DLA Piper to capitalize on next-generation opportunities and to become an even stronger law firm. The theme will continue to be One DLA Piper, with this year's Conference focusing on the "Voice of the Client".

The Global Partners' Conference concentrated on sessions on building relationships, delivering first rate service, applying expertise and creating business value for our clients. The agenda offered engaging speakers, highly interactive sessions and an energizing mix of large and small group settings developed to enhance learning and networking opportunities. Some of the distinguished speakers included Senator George Mitchell whose many achievements include his involvement in the Northern Ireland peace process and Walter Isaacson, former chairman and CEO of CNN and Managing Editor of Time magazine. He has written biographies of Steve Jobs, Benjamin Franklin, Albert Einstein and Henry Kissinger.



MLA Principal Attends DLA Piper Global Partners Conference

DELEGATES FROM MLA ATTENDED DLA PIPER AFRICA EAST AFRICA TRAINING ACADEMY

Ms. Liilnna Kifle and Mr. Didimos Getachew attended the East African Training Academy that was held in Nairobi, Kenya. Other young lawyers coming from DLA Piper Africa group members from Kenya, Tanzania and Uganda also attended the training. The training program covered a wide array of topics including interpersonal skills, communication skills, client relationships, time recording and collection of debts, business development and marketing, MAC clauses, escrow arrangements, negotiation skills, projects and infrastructure, PPPs, alternative dispute resolution, international arbitration and intellectual property.



Delegates from MLA Attended DLA Piper Africa East Africa Training Academy.

MLA'S HEAD OF MINING PRACTICE SPEAKS AT INTERNATIONAL MINING CONFERENCE

Mr. Zelalem Yibrah, Head of MLA's Mining, Energy and NGO Practice, spoke at the first Ethiopian International Mining Conference held in Addis Ababa from 24-25 September 2015 at the United Nations Conference Centre. The objective of the Conference was to promote the Ethiopia's Mining industry and to create a platform to strengthen business partnerships among all stakeholders, by looking at current challenges and future perspectives. Mr. Zelalem's presentation focused on the legal framework that governs mining in Ethiopia and highlighted its features.



MLA's Head of Mining Practice Speaks at International Mining Conference.

MLA TAKES PART IN THE SECOND AFRICA-JAPAN BUSINESS INVESTMENT FORUM

Dr. Tadesse Lencho, MLA's Head of Corporate and Tax Practice, spoke at the second Africa-Japan Business Investment Forum, which was held in Addis Ababa from August 31st-September 2, 2015. He spoke at a session that discussed the challenges and prospects of doing business in Africa.



Dr. Tadesse (second from left), at the Second Africa-Japan Business Investment Forum.

MLA ATTENDS AIRPORT INFRASTRUCTURES AND MRO AVIATION MEETING

Mr. Benyam Taffesse, head of MLA's Aviation Practice, participated in the Airport Infrastructures and MRO Aviation Meeting (AIMA Africa 2015), which took place from September 22-24, 2015 at the UNECA in Addis Ababa, Ethiopia. Gathering more than 400 industry professionals from all over the MRO industry and Airport Infrastructure, AIMA Africa 2015 comprised of conferences, workshops and pre-arranged business to business meetings connecting suppliers, manufacturers, professionals from the MRO and Airport Infrastructure sector, civil aviation authorities, airport enterprises, airports, companies engaged in the MRO, ground services and airport infrastructure industry as well as academies and training schools. This business forum was an excellent business platform to promote ones services, explore new opportunities, and identify new business partners and contacts.



MLA Attends Airport Infrastructures and MRO Aviation Meeting.

MLA PARTICIPATES IN THE SECOND ANNUAL ETHIOPIA INFRASTRUCTURE, POWER & NEW ENERGY INVESTMENT SUMMIT

Addis Ababa is one of the 'next 10' cities in sub-Saharan Africa that are expected to grow faster than any other region by 2040. As part of the "Growth and Transformation Plan" the government intended to undertake railway, road and dam construction to realize cheap power and reliable transport. The Ethiopian government has endeavored to pull savoir faire from international consulting firms and developers, along with financiers seeking new investment opportunities within the region. The 2nd Annual Ethiopia Infrastructure, Power & New Energy Investment Summit which took place in Addis Ababa (19-20 May, 2015) focused on showcasing power projects, new energy infrastructure developments and partnership opportunities. The Summit was attended by several representatives of the Ministry of Water, Energy & Irrigation, Ethiopian Electric power, Ethiopian Electric Corporation and numerous prospective investors from the private sector.

MLA's Energy practice group, represented by Dr. Tadesse Lencho & Mr. Zelalem Yibrah, attended showcasing the energy expertise of the office as well as DLA Piper Africa group. MLA's Delegates utilized this unique chance of converging under one roof with government officials, private equity and debt investors, venture capitalists, institutional investors and fund managers, key players in the sectors, energy operators, power developers and other services providers along with development and other multilateral/bilateral agencies to their level best.

OTHER EVENTS

MLA also took part in the following events:

- The 17th Annual International Trademark Association Meeting in San Diego, California from May 2-6, 2015
- African Development Bank 50 Anniversary from 25 to 29 of May 2015, Abidjan, Cote d'Ivoire
- Africa Energy Forum, from June 08 to June 12, 2015, Dubai United Arab Emirates

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