

**THE ZAMBIA REVENUE AUTHORITY (AMENDMENT)
BILL, 2014**

MEMORANDUM

The object of this Bill is to amend the Zambia Revenue Authority Act so as to indemnify the Authority against any form of execution of a judgment or a court order obtained against the Authority.

M. MWENYE,
Attorney-General

A BILL

ENTITLED

An Act to amend the Zambia Revenue Authority Act.

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Zambia Revenue Authority (Amendment) Act, 2014, and shall be read as one with the Zambia Revenue Authority Act, in this Act referred to
5 as the principal Act.

Short title
and
commencement

Cap. 321

(2) This Act shall come into operation on 1st January, 2015.

2. The principal Act is amended by the insertion, immediately
after section *five*, of the following new section:

Insertion of
new section
5A

10 5A. Notwithstanding anything to the contrary contained in
any written law, where a judgment or court order is obtained
against the Authority, no execution, attachment or process of
any nature shall be issued against the Authority or against
any property of the Authority, but the Minister or the
Commissioner-General shall cause to be paid out of the general
15 revenue of the Republic or revenue of the Authority such
amounts of money as may, by judgment or court order, be
awarded against the Authority to the person entitled to the
money.

Restriction
on execution
against
property of
Authority