

GOVERNMENT OF ZAMBIA

ACT

No. 20 of 2025

Date of Assent: 23rd December, 2025

An Act to amend the Zambia Revenue Authority Act.

[30th December, 2025

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Zambia Revenue Authority (Amendment) Act, 2025, and shall be read as one with the Zambia Revenue Authority Act, in this Act referred to as the principal Act.

Short title
and commen-
cement
Cap. 321

(2) This Act shall come into operation on 1st January, 2026.

2. Section 2 of the principal Act is amended by the insertion of the following new definitions in the appropriate places in alphabetical order:

Amendment
of section 2

“Divisions” means the Divisions of the Authority established by the Commissioner-General in accordance with section 19 (2) of the Act; and

“legal entity” means a company or organisation that has the capacity to operate, own assets, enter into contracts, sue and be sued in the company’s or organisation’s own name;.

3. Section 11(1) of the principal Act is amended by the—

Amendment
of section 11

(a) insertion of the following new paragraph immediately after paragraph (b):

(c) in consultation with the Minister, establish legal entities to serve as platforms for advancing innovations, managing large scale projects or pursuing public private partnerships for the furtherance of the functions of the Governing Board; and

308 No. 20 of 2025] *Zambia Revenue Authority (Amendment)*

- (b) renumbering of paragraph (c) as paragraph (d).
- Amendment of section 15 **4.** Section 15 of the principal Act is amended by the deletion of subsection (2) and the substitution therefor of the following:
- (2) The Governing Board shall meet for the transaction of business at least once every three months at a place and time that the Chairperson may determine.
- Amendment of section 21 **5.** Section 21 of the principal Act is amended by the deletion of subsection (4), and the substitution therefor of the following:
- Cap. 322 (4) Despite the provisions of the Customs and Excise Act and the Income Tax Act, nothing in this section shall prevent the exchange of information between—
- Cap.323
- (a) the Divisions or Departments in the Authority;
- (b) the Divisions or Departments in the Authority and the Governing Board;
- (c) the Divisions or Departments in the Authority and a legal entity; or
- (d) the Authority and a legal entity.
- Amendment of section 25 **6.** Section 25 of the principal Act is amended in subsection (1), by the deletion of the word “six” and the substitution therefor of the word “four”.
-