

**THE ZAMBIA REVENUE AUTHORITY (AMENDMENT)
BILL, 2026**

MEMORANDUM

The object of this Bill is to amend the Zambia Revenue Authority Act so as to—

- (a) revise the composition of the Governing Board of the Zambia Revenue Authority; and
- (b) provide for matters connected with, or incidental to, the foregoing.

M. D. KABESHA,
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, 2026, and shall be read as one with the Zambia Revenue Authority Act, in this Act referred to as the principal Act.

Short title and commencement
Cap. 321

(2) This Act shall come into operation on the expiry of the term of office, or removal by the Minister, of the members of the Governing Board holding office prior to the enactment of this Act, after which the Minister shall appoint the members of the Governing Board in accordance with this Act.

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

“Emoluments Commission” means the Emoluments Commission established under the Constitution; and

Cap 1

“legally disqualified” means the absence of legal capacity as provided under section 4 of the Mental Health Act.

Cap 305

Insertion of section 6A	<p>3. The principal Act is amended by the insertion of the following new section immediately after section 6:</p> <p style="padding-left: 40px;">6A. The Emoluments Commission shall, on the recommendation of the Governing Board, determine the emoluments of the employees of the Authority. 5</p>
Emoluments of employees	
Amendment of section 10	<p>4. Section 10 of the principal Act is amended—</p> <p style="padding-left: 40px;">(a) in subsection (1), by the deletion of paragraph (f) and the substitution therefor of the following:</p> <p style="padding-left: 80px;">(f) two persons, from the private sector, with knowledge and experience in matters relating to this Act.; and 10</p> <p style="padding-left: 40px;">(b) by the insertion of the following new subsection immediately after subsection (3):</p> <p style="padding-left: 80px;">(4) A person shall not be appointed as a member of the Governing Board if that person— 15</p> <p style="padding-left: 120px;">(a) is an undischarged bankrupt;</p> <p style="padding-left: 120px;">(b) is convicted of an offence involving fraud or dishonesty under any written law;</p> <p style="padding-left: 120px;">(c) is legally disqualified from performing the functions of a member; or 20</p> <p style="padding-left: 120px;">(d) has been convicted of an offence under this Act or any other written law and sentenced to imprisonment for a term exceeding six months without an option of a fine. 25</p>
Repeal and replacement of section 14	<p>5. The principal Act is amended by the repeal of section 14 and the substitution therefor of the following:</p> <p style="padding-left: 40px;">14. A member of the Governing Board shall be paid allowances as the Emoluments Commission may, on the recommendation of the Minister, determine. 30</p>
Allowances	
Amendment of section 15	<p>6. Section 15(4) of the principal Act is amended by the deletion of the word “Seven” and the substitution therefor of the word “Five”.</p>
Amendment of section 16	<p>7. Section 16 of the principal Act is amended by the insertion of the following new subsection immediately after subsection (4): 35</p>

(5) A member of a committee of the Governing Board shall be paid allowances as the Emoluments Commission may, on the recommendation of the Minister, determine.
