

**THE ZAMBIA REVENUE AUTHORITY (AMENDMENT)
BILL, 2024**

MEMORANDUM

The object of this Bill is to amend the Zambia Revenue Authority Act so as to provide immunity for members of staff of the Authority.

M. MUCHENDE,
Solicitor-General

N.A.B. 26, 2024
29th October, 2024

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, 2024, 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 1st January, 2025.

2. The principal Act is amended by the repeal of section 18 and the substitution thereof of the following:

Repeal and replacement of section 18

10 **18.** An action or other proceedings shall not lie or be instituted against a member, a member of a committee or a member of staff of the Authority for, or in respect of, an act or thing done or omitted to be done in good faith in the exercise or performance of any of the powers, functions or duties conferred under this Act.

Immunity of members and staff