

**THE ZAMBIA REVENUE AUTHORITY
(AMENDMENT) BILL, 2020**

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;
- (b) revise the quorum of the Governing Board;
- (c) provide for the meetings of the Governing Board; and
- (d) provide for matters connected with, or incidental to, the foregoing.

A.MWANSA,
Solicitor-General

N.A.B. 19, 2020
26th November, 2020

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, 2020, and shall be read as one with the Zambia Revenue Authority Act, in this Act referred to as the principal Act.

Title and Commencement
Cap. 321

5 (2) This Act shall come into operation on 1st January, 2021.

2. The principal Act is amended by the repeal of section 10 and the substitution therefor of the following:

Repeal and replacement of section 10

10 10. (1) There is constituted the Governing Board of the Authority, which consists of the following part time members appointed by the Minister:

Constitution of Governing board

(a) a representative of the Secretary to the Treasury;

(b) a representative of the Attorney-General;

15 (c) six other persons representing professional associations, who possess knowledge and experience, in the fields of accountancy, commerce, law, taxation, economics, finance, banking, business administration or public administration; and

(d) the Commissioner-General, as *ex officio*.

20 (2) The Chairperson and Vice-Chairperson of the Governing Board shall be elected by the Governing Board from among its members.

N.A.B. 19, 2020

(3) A member of the Governing Board under subsection (1) (a) and (b) are not eligible for election as Chairperson or ViceChairperson of the Governing Board.

(4) The professional associations referred to in subsection (1)(c) shall nominate their representatives for appointment by the Minister. 5

Amendment of section 11 3. Section 11 (1) of the principal Act is amended by the deletion of paragraph (b) and the substitution therefor of the following:

(b) to ensure that all revenue collected is transmitted to the Consolidated Fund not later than the next working day following the date of receipt, unless otherwise directed by the Secretary to the Treasury, and sections 24 and 25 apply with the necessary modification; 10

Amendment of section 12 4. Section 12 of the principal Act is amended—

(a) by the deletion of subsection (2) and the substitution therefor of the following: 15

(2) A member under section 10(1)(c) may resign on giving one month's notice in writing to the Minister.

(b) by the deletion of subsection (3)(c);

(c) in subsection 3, by renumbering of paragraphs (d) and (e) as paragraphs (c) and (d), respectively; and 20

(d) by the deletion of subsection (4).

Amendment of section 15 5. Section 15 of the principal Act is amended—

(a) in subsection (2), by the deletion of the word “month” and the substitution therefor of the word “quarter”; and 25

(b) in subsection (4), by the deletion, of the word “seven” and the substitution therefor of the word “five”.

Amendment of section 16 6. Section 16 of the principal Act is amended by the deletion of subsection (2).

Amendment of section 20 7. Section 20 (2) of the principal Act is amended by the insertion of the words “and may perform other functions that the Commissioner-General may assign” after the word “Commissioner-General”. 30

Amendment of Section 22 8. Section 22 (4) of the principal Act is amended by the deletion of the word “Executive” and the substitution therefor of the word “Governing”. 35

Amendment of section 25 9. Section 25 of the principal Act is amended—

(a) in subsection (1), by the deletion of the word “six” and the substitution therefor of the word “four”; and

(b) by the deletion of subsection (3) and the substitution therefor of the following:

5 (3) The Minister shall, after receipt of the report referred to under subsection (1), lay it before the National Assembly within five months after the end of the financial year.

10 **10.** The principal Act is amended by the deletion of the word “Chairman” wherever it appears and the substitution therefor of the word “Chairperson”.

General
Amendment

6 No. of 2020]
