

**THE ZAMBIA REVENUE AUTHORITY (AMENDMENT)
BILL, 2023**

MEMORANDUM

The object of this Bill is to amend the Zambia Revenue Authority Act so as to enhance tax recovery by the Authority.

M. D. KABESHA,
Attorney - General

N.A.B. 26, 2023
15th November, 2023

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, 2023, 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, 2024.

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

10 “investigating authority” has the meaning assigned to the words in the Public Interest Disclosure (Protection of Whistleblowers) Act, 2010; and

Act No. 4 of 2010

“relative” has the meaning assigned to the word in the Anti-Corruption Commission Act, 2012.

Act No. 3 of 2012

15 3. The principal Act is amended by the insertion of the following new section immediately after section 20:

Insertion of section 20A

20A. (1) The Commissioner-General may pay a reward to a person who provides information to the Authority leading to the recovery of a tax.

Disclosure of information leading to recovery of tax

N.A.B. 26, 2023

(2) The reward payable under subsection (1) shall be prescribed.

(3) The provisions of subsection (1) shall not apply to—

(a) an employee of the Authority or a relative of the 5
employee of the Authority;

(b) a member of the Governing Board or a relative
of the member of the Governing Board;

(c) an auditor of the Authority; or

(d) an investigating authority or an officer of an 10
investigating authority.

Act No. 4 of
2010

(4) The Public Interest Disclosure (Protection of Whistleblowers) Act, 2010, shall apply to information provided under this section.
