



REPUBLIC OF ZAMBIA

REPORT

OF THE

COMMITTEE ON NATIONAL ECONOMY, TRADE AND LABOUR MATTERS

ON THE

**ZAMBIA REVENUE AUTHORITY (AMENDMENT) BILL, N.A.B. NO. 57 OF
2026**

FOR THE

FIFTH SESSION OF THE THIRTEENTH NATIONAL ASSEMBLY

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FOREWORD

Honourable Madam Speaker, the Committee on National Economy, Trade and Labour Matters has the honour to present its Report on the Zambia Revenue Authority (Amendment) Bill, N.A.B. No. 57 of 2026, for the Fifth Session of the Thirteenth National Assembly. The functions of the Committee are set out under Standing Orders 206 (j) and 207 of the National Assembly of Zambia Standing Orders, 2024.

The Committee held five sittings to consider the Bill. In order to gain insight into the ramifications of the Bill, the Committee sought both written and oral submissions from various stakeholders. The list of the stakeholders is at Appendix II of the Report.

The Report is in three Parts. Part I contains the salient provisions of the Bill. Part II highlights concerns raised by stakeholders, while Part III contains the Committee's observations and recommendations.

The Committee wishes to pay tribute to all stakeholders who appeared before it and tendered both oral and written submissions. It further wishes to thank you, Madam Speaker, for affording it an opportunity to consider the Zambia Revenue Authority (Amendment) Bill, N.A.B. No. 57 of 2026. The Committee also appreciates the services rendered by the Office of the Clerk of the National Assembly during its deliberations.



Ms Sibeso K Sefulo, MP
CHAIRPERSON

May, 2026
LUSAKA

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1.0 MEMBERSHIP OF THE COMMITTEE

The Committee consisted of Ms Sibeso K Sefulo, MP (Chairperson); Mr Joel Chibuye, MP (Vice-Chairperson); Mr Gary Nkombo, MP; Mr Kabwe T Chewe, MP; Mr Davison Mung'andu, MP; Mr Derricky Chilundika, MP; Dr Simon Mwale, MP; Mr Simon Banda, MP; Mr Walusa Mulaliki, MP; and Mr Wesley Kolala, MP.

2.0 BACKGROUND

The Zambia Revenue Authority (Amendment) Bill, N.A.B. No. 57 of 2026, seeks to amend the *Zambia Revenue Authority Act, Chapter 321 of the Laws of Zambia*, so as to revise the composition of the Governing Board of the Zambia Revenue Authority.

3.0 OBJECT OF THE BILL

The object of this Bill is 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.

PART I

4.0 PROVISIONS OF THE BILL

The provisions of the Bill are as set out hereunder.

Clause 1: Short Title and Commencement

This clause provides for the short title and commencement of the Act, once enacted.

Clause 2: Amendment of Section 2

This clause seeks to amend section 2 of the principal Act by the insertion of the following new definition in the appropriate places in alphabetical order: “Emoluments Commission” means the Emoluments Commission established under the Constitution, and “legally disqualified” means the absence of legal capacity as provided under section 4 of the *Mental Health Act, No.6 of 2019*.

Clause 3: Insertion of Section 6A

This clause seeks to amend section 6 of the principal Act by the insertion of the new section 6A, immediately after section 6: to read, ‘The Emoluments Commission shall, on the recommendation of the Governing Board, determine the emoluments of the employees of the Authority’.

Clause 4: Amendment of Section 10

This clause seeks to amend Section 10 of the principal Act by the deletion of paragraph (f) and the substitution therefor of the revised composition of the Governing Board.

Clause 5: Repeal and Replacement of Section 14

This clause seeks to amend section 14 of the principal Act by the repeal of the section and the substitution therefor of the following: A member of the Governing Board shall be paid allowances as the Emoluments Commission may, on the recommendation of the Minister, determine.

Clause 6: Amendment of Section 15

This clause seeks to amend section 15(4) of the principal Act by the deletion of the word “Seven” and the substitution therefor of the word “Five”.

Clause 7: Amendment of Section 16

This clause seeks to amend section 16 of the principal Act by the insertion of the following new subsection immediately after subsection (4): 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.

PART II

5.0 CONCERNS RAISED BY STAKEHOLDERS

Stakeholders who appeared before the Committee supported the Bill. However, in doing so, they raised the concerns outlined below.

i. Commencement Date

Some stakeholders submitted that clause 1(2) of the Bill, which provided that the Act shall come into effect upon the expiry of the term of office, or removal by the Minister, of members of the Board holding office prior to enactment, was vague and uncertain, as it did not specify a definite commencement date.

It was, therefore, suggested that the clause be revised to read: “This Act shall come into operation on the date appointed by the Minister by Statutory Instrument.”

ii. Legally Disqualified

Some stakeholders submitted that the definition of “legally disqualified,” provided for under section 2 of the Bill was too narrow for a governance framework of this nature. They were of the view that the definition did not capture other important disqualifying conditions such as conflicts of interest or professional misconduct.

In this regard, it was suggested that the definition of the word “legally disqualified” be revised to mean the absence of legal capacity as provided under any written law.

iii. Emoluments of Employees

Other stakeholders submitted that while clause 3 of the Bill sought to promote consistency in remuneration across public institutions, it raised concerns regarding the operational autonomy of the Zambia Revenue Authority. They were of the strong view that, as a specialised institution that competed for highly skilled professionals both within the country and across national borders, ZRA required flexibility in designing competitive remuneration structures. Centralising this function, might result in delays in recruitment, and potential challenges in attracting and retaining talent.

It was, therefore, suggested that the role of the Emoluments Commission be limited to providing oversight or setting broad guidelines, while allowing the Governing Board to retain its primary responsibility of determining staff emoluments.

PART III

6.0 COMMITTEE'S OBSERVATIONS AND RECOMMENDATIONS

The Committee supports the Bill and doing so, makes the observations and recommendations outlined below.

i. Narrow Definition of the Term "Legally Disqualified"

The Committee observes that the definition of the term "legally disqualified," as provided for under section 2 of the Bill, is narrow. In the view of the Committee, the definition does not capture other important disqualifying conditions such as conflicts of interest and professional misconduct.

In this regard, the Committee recommends that the definition of the phrase "legally disqualified" be revised to mean the absence of legal capacity, as provided under any written law.

ii. Emoluments of Employees

The Committee observes that, while clause 3 of the Bill seeks to promote consistency in remuneration across public institutions, it raises concern regarding the operational autonomy of the Zambia Revenue Authority (ZRA). The Committee is of the strong view that as a specialised institution that competes for highly skilled professionals both within the country and across national borders, ZRA requires flexibility in designing competitive remuneration structures, as centralising this function may result in delays in recruitment, and potential challenges in attracting and retaining the most competent work-force.

In this regard, the Committee recommends that the clause 3 be revised to limit the role of the Emoluments Commission to that of providing oversight or setting broad guidelines, while allowing the Governing Board to retain its primary responsibility of determining staff emoluments of the employees.

7.0 CONCLUSION

While the proposed amendment of the *Zambia Revenue Authority Act, Chapter 321 of the Laws of Zambia* is aimed at strengthening governance structures and standardising remuneration frameworks, the Committee underscores the need to preserve ZRA's operational flexibility, particularly in human resource management, in order to maintain efficiency and competitiveness.

In view of the foregoing, the Committee supports the enactment of The Zambia Revenue Authority (Amendment) Bill, N.A.B. No. 57 of 2026, into law.



Ms Sibeso K Sefulo, MP
CHAIRPERSON

May, 2026
LUSAKA

APPENDIX I – List of National Assembly Officials

Mr Stephen Chiwota, Director (Financial Committees)
Mr Geoffrey Zulu, Deputy Director (Financial Committees)
Ms Chitalu R Mulenga, Senior Committee Clerk (FC2)
Mr Moses Chuba, Committee Clerk
Mrs Racheal M Kanyumbu, Administrative Assistant
Mr Daniel Lupiya, Senior Committee Assistant
Mr Muyembi Kantumoya, Committee Assistant
Ms Debora Mbewe, Intern

APPENDIX II – List of Witnesses

Anti-Corruption Commission
Ministry of Finance and National Planning
Ministry of Justice
Ministry of Commerce, Trade and Industry
National Economic Advisory Council
Zambia Revenue Authority
Zambia Institute for Policy Research and Analysis