

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

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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  
Commence-  
ment  
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**