



**ZiCA**

*Competence, Integrity and Virtue*

**Zambia Institute of Chartered Accountants**

**Comments on the  
Zambia Revenue  
Authority  
(Amendment) Bill, 2021**

**ZICA**

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## **1.0 Introduction**

The Zambia Institute of Chartered Accountants (ZICA) is a professional membership body whose function, among others, is to advise Government on matters of national and economic development. The Institute is also mandated to develop, promote and enforce internationally comparable practice standards in Zambia as well as protect and assist the public in all matters relating to the practice of accountancy. With this mandate in mind, our Comments on the Zambia Revenue Authority (Amendment) Bill of 2021 have been made with full cognizance of our obligations as promulgated in the Accountants Act as well as our professional resolve to act in the public interest.

**1.1** We are privileged to be invited to make oral and written submissions to the Parliamentary Committee on National Economy, Trade, and Labour Matters on the consideration of the Zambia Revenue Authority (Amendment) Bill of 2021.

## **2.0 Comments on the Bill**

We provide the detailed analysis on the proposed amendments to the Zambia Revenue Authority Authority (Amendment) Bill, 2021 as stated below:

### **A. Amendment of Section 10**

Section 10 (1) of the principal Act is amended by the deletion of paragraphs (a) and (b) and the substitution therefor of the following:

- a) a representative of the Secretary to the Treasury; and

#### ***Comments:***

*We do not welcome the amendment, allowing a representative of the Secretary to the Treasury on the ZRA board will dilute the effectiveness of the board and bring about governance challenges. We would be more comfortable if the Permanent Secretary or the Deputy is specified to represent the Secretary to the Treasury on the board.*

- b) a representative of the Ministry responsible for justice;

#### ***Comments:***

*We welcome the amendment, the Act is being refined to replace a representative of the Attorney General with a representative of the Ministry responsible for justice as this is meant to realign with other Government Agencies.*

***Conclusion:***

We do not welcome part (a) of the amendment while we welcome part (b) of the amendments.

The ZRA Act is an important part of the framework within which ZRA operate. It is important to continuously review the Act to take into account the dynamics of Government and modern economic reforms. It is also therefore important that the Act is amended to capture the thinking of key interest groups.