

GOVERNMENT OF ZAMBIA

ACT

No. 10 of 2014

Date of Assent: 23rd December, 2014

An Act to amend the Zambia Revenue Authority Act

[23rd December, 2014

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Zambia Revenue Authority (Amendment) Act, 2014, and shall be read as one with the Zambia Revenue Authority Act, in this Act referred to as the principal Act.

Short title and commencement
Cap. 321

(2) This Act shall come into operation on 1st January, 2015.

2. The principal Act is amended by the insertion, immediately after section *five*, of the following new section:

Insertion of new section 5A

5A. Notwithstanding anything to the contrary contained in any written law, where a judgment or court order is obtained against the Authority, no execution, attachment or process of any nature shall be issued against the Authority or against any property of the Authority, but the Minister or the Commissioner-General shall cause to be paid out of the general revenue of the Republic or revenue of the Authority such amounts of money as may, by judgment or court order, be awarded against the Authority to the person entitled to the money.

Restriction on execution against property of Authority