

MEMORANDUM OF UNDERSTANDING

BETWEEN

THE ZIMBABWE ANTI-CORRUPTION COMMISSION

AND

THE ZIMBABWE REVENUE AUTHORITY (ZIMRA)

ON

CO-OPERATION IN COMBATING CORRUPTION

INTRODUCTION

WHEREAS the Zimbabwe Anti-Corruption Commission and the Zimbabwe Revenue Authority, (hereinafter jointly referred to as the “Participants” and in the singular as a “Participant”); have come together to collaborate in certain anti-corruption initiatives; and

WHEREAS, the Participants herein desire to enter into a Memorandum of Understanding [MOU] setting forth the specific anti-corruption initiatives that they will collaborate in.

The parties

The parties to this MOU are, The Zimbabwe Anti-Corruption Commission (ZACC) and the Zimbabwe Revenue Authority (ZIMRA). The former is the primary anti-corruption Organisation in Zimbabwe tasked by the Constitution of Zimbabwe and the Anti-Corruption Commission Act (Chapter 9:22) to combat corruption and put in place measures and mechanisms that will curb the scourge of corruption. The latter is an organisation, which derives its mandate from the Revenue Authority Act [Chapter 23:11] and is responsible for assessing, collecting and accounting for revenue on behalf of the government of Zimbabwe through the Ministry of Finance and Economic Development.

The relationship

The ZACC has through its policy and legislation engaged ZIMRA to be a collaborating party assisting in enhancing its independent mandate of fighting corruption in Zimbabwe in line with the ZACC’s strategic plan. The collaborative relationship between the two Participants will involve sharing of information as provided within the tax statutes that ZIMRA administers, expert advice, life style audit training, and finding solutions to counter corruption, and utilise whistle blowing initiatives. Nothing in this MOU shall preclude either Participant from conducting independent or separate activities as provided within their respective founding statutes.

CONCERNED by the seriousness of the threats posed by corruption to the security and stability of the Zimbabwe society in undermining the institutions and values of democracy, ethical values and justice and jeopardizing sustainable development, social and economic prosperity and the rule of law;

DETERMINED to find new approaches and strategies in the fight against corruption and other related economic crimes;

DESIROUS of strengthening co-operation in the techniques on investigations and prevention of corruption, corruption risk assessment and management, intelligence and public education with specific focus on marking corruption as a high-risk enterprise;

RECOGNISING that the Participants have a legal mandate to combat corruption, to collect and analyse relevant information, to evaluate loopholes in the law on anti-corruption measures and coordinate corruption prevention systems with the overall aim of promoting good governance in their respective organisations;

NOTING the importance of joint efforts at national level;

DESIROUS of enhancing co-operation and training and relations between the Participants in the areas of collaborative investigations and mutual legal and technical assistance against money laundering, illicit trade and the identification and sanction of proceeds of crimes.

CONSCIOUS that the reciprocal exchange of expertise and information will enhance the prevention and fight against corruption in their functions, and as an informed platform for anti-corruption investigations to more easily coordinate and share effective practices in order to efficiently and effectively carry out their activities;

WISHING to contribute to enhancing good corporate governance in their respective organisations and enhance sharing of experiences, case studies, investigative tools and effective practice to build more efficient investigative cooperation and enhance capacity building to fight corruption;

NOTING that co-operation will be in accordance with the national legislation and within the framework of the Participants' respective jurisdictions;

THE PARTICIPANTS HAVE REACHED THE FOLLOWING UNDERSTANDING:

PARAGRAPH 1
PURPOSE

The purpose of this MOU is to provide a broad base for co-operation between the Participants with the intention of combating corruption through the use of their respective whistle blower facilities, life style audits, corruption Risk Assessment systems, unearthing tax evasion systems and prosecuting tax evaders, combating illicit trade practices and sanctioning of proceeds of crimes.

PARAGRAPH 2
MUTUAL TECHNICAL ASSISTANCE

The Participants will, in as far as possible:

- a) afford each other technical assistance through research and training in areas to be identified jointly;
- b) assist each other with expertise and staff attachments as mutually agreed;
- c) establish channels of communication to facilitate secure and rapid exchange of information concerning corruption and economic crimes within the provisions of their governing statutes;
- d) conduct collaborative investigations with respect to corruption and economic crimes;
- e) provide each other with mutual assistance regarding the identification and tracking of individuals and proceeds obtained or derived from transactions of corruption and economic crimes and property, equipment or other instrumentalities used or intended to be used in the commission of corruption and economic crimes;
- f) assist each other with carrying out investigations when so requested;
- g) exchange information to assist each other in carrying out the Participants' respective mandates; and
- h) extend to each other information communication technology (ICT) networks to strengthen and develop their respective institutions.

PARAGRAPH 3
EXCHANGE OF INFORMATION

The Participants will:

- a) exchange information concerning corruption with a view to developing a common understanding of corruption. This will include information on sector specific best practices on preventing and combating corruption, together with implementation of corruption prevention programmes in both institutions of the Participants; and
- b) share information on the formulation and implementation of compliance programmes with special emphasis on government departments. The said programmes will be centred on corruption prevention, including effectiveness in the implementation of anti-corruption measures and its challenges.

PARAGRAPH 4
TRAINING

1. The Participants will provide each other with training on corruption prevention, investigative techniques, financial investigations, Tax evasion, life style audits, asset recovery and any other relevant training that will enhance the capacity of the Participants with an overall aim of improving service delivery by the Participants. Delegates from the Participants will be invited to selected training sessions organised by either Participant.
2. The costs for training the other Participant's delegates will be the responsibility of the host Participant.

PARAGRAPH 5
ESTABLISHMENT OF A JOINT TECHNICAL COMMITTEE

1. The Participants will establish a Joint Technical Committee comprising of an agreed number of representatives from each participant.
2. The Participants will agree on the Joint Technical Committee and notify each other of the designated representatives through their respective organisational heads.

PARAGRAPH 6
MANDATE OF THE JOINT TECHNICAL COMMITTEE

1. The Joint Technical Committee will be responsible for:
 - a) facilitating and coordinating the effective implementation of this MoU by monitoring and evaluating activities undertaken under this MoU;
 - b) regularly reviewing progress regarding the implementation of this MoU;
 - c) record keeping on any activity undertaken by the Participants under this MoU; and
 - d) overseeing the implementation of the operational strategy provided in Paragraph 7.

2. The Joint Technical Committee will meet yearly. The Participants will alternate hosting such meetings.

PARAGRAPH 7
OPERATIONAL STRATEGY

The Participants will develop a framework which:

- a) spells out key activities in the implementation of this MoU;
- b) sets out the levels of co-operation for each activity under this MoU; and
- c) sets targets and timelines for each activity to be undertaken in furtherance of this MoU.

PARAGRAPH 8
CONSISTENCY WITH GOVERNING LEGISLATION

This MOU will not be construed as conferring any benefits or imposing any commitment which may be inconsistent with any law or statute which either Participant is subject to.

PARAGRAPH 9
CONFIDENTIALITY

The Participants shall not disclose any information in their possession received from the other Participant under this MoU to a third party without first obtaining written consent from the other Participant, unless if such information is required in terms of the law or is already in the public domain.

PARAGRAPH 10
AMENDMENTS

1. This MOU may be amended by either Participant submitting a written notice to the other Participant indicating the suggested amendments.
2. All amendments will be mutually agreed to and signed by the Participants before they can be of any force or effect.

PARAGRAPH 11
TERMINATION

1. Either Participant may terminate this MOU by giving the other six (6) months written notice.
2. The Participants may jointly terminate this MOU by mutual written agreement.
3. Notwithstanding anything to the contrary contained or implied in this MOU, a written notice or communication received by one of the Participants from the other by way of hand delivery with acknowledgment of receipt endorsed thereon, will be adequate written notice or communication to such Participant.
4. Termination of this MOU by either Participant will not affect the activities already established under this MOU that will still be in operation at the time of termination. Such activities will continue until they have been completed.

PARAGRAPH 12
AUTHORISED REPRESENTATION

Any action to be taken or any document to be executed in terms of this MOU may be taken or executed:

- a) On behalf of the Zimbabwe Anti-Corruption Commission, by the Chairperson of the Zimbabwe Anti-Corruption Commission or a designated representative and
- b) On behalf of Zimbabwe Revenue Authority by the Commissioner General or a designated representative.

The foregoing represents the understanding reached between the Participants on the Matters referred to in this MOU.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto by their respective Organisations have signed this MOU in duplicate in the English Language, both texts being equally authentic.

DONE at..... on thisday of2019

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CHAIRPERSON
ZIMBABWE ANTI-CORRUPTION
COMMISSION

COMMISSIONER GENERAL
ZIMBABWE REVENUE AUTHORITY