



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Functions

[^{F1}8A The Extractive Industries Transparency Initiative

- (1) The Commissioners may do anything which they think necessary or expedient in connection with the Extractive Industries Transparency Initiative in so far as it relates to taxes the collection and management of which is the responsibility of the Commissioners.
- (2) In this section “the Extractive Industries Transparency Initiative” means the international initiative of that name which has the aim of promoting openness in the management of revenues from natural resources.]

Textual Amendments

F1 S. 8A inserted (12.4.2015) by [Infrastructure Act 2015 \(c. 7\)](#), ss. 40, 57(7)(b)

Changes to legislation:

Commissioners for Revenue and Customs Act 2005, Section 8A is up to date with all changes known to be in force on or before 27 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)