



Infrastructure Act 2015

2015 CHAPTER 7

PART 6

ENERGY

The Extractive Industries Transparency Initiative

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After section 8 of the Commissioners for Revenue and Customs Act 2005 insert—

“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.”