

*These notes refer to the Infrastructure Act 2015 (c.7)  
which received Royal Assent on 12 February 2015*

# INFRASTRUCTURE ACT 2015

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **Part 6 – Energy**

#### **The Extractive Industries Transparency Initiative**

#### ***Section 40: The Extractive Industries Transparency Initiative***

239. The Act helps to maximise the transparency of data in the extractive industries by granting HMRC a function to participate in the Extractive Industries Transparency Initiative (EITI). Section 40 inserts a new section 8A in the Commissioners for Revenue and Customs Act 2005, which gives the Commissioners for Revenue and Customs the new function of participating in the EITI. *Subsection (1)* allows the Commissioners to do anything they think is necessary or expedient in connection with the EITI, in so far as it relates to taxes for which the Commissioners have collection and management responsibility. *Subsection (2)* provides a definition of the EITI.