
STATUTORY INSTRUMENTS

2010 No. 1813

**The Revenue and Customs (Complaints
and Misconduct) Regulations 2010**

PART 2

COMPLAINTS AND MISCONDUCT

Co-operation, assistance and information

12.—(1) It shall be the duty of the Commissioners to ensure that they are kept informed, in relation to HMRC, about all matters falling within paragraph (2).

(2) Those matters are—

- (a) matters with respect to which any provision of these Regulations has effect;
- (b) anything which is done under or for the purposes of any such provision; and
- (c) any obligations to act or refrain from acting that have arisen by or under these Regulations, but have not yet been complied with or have been contravened.

(3) Where the IPCC requires the chief officer of a police force to provide a member of that person's force for appointment under regulation 46 or 47, it shall be the duty of the chief officer to whom the requirement is addressed to comply with it.

(4) It shall be the duty of the Commissioners to provide the IPCC and every member of the IPCC's staff with all such assistance as the IPCC or that member of staff may reasonably require for the purposes of, or in connection with, the carrying out of any investigation by the IPCC under these Regulations.

(5) It shall be the duty of the Commissioners to ensure that a person appointed under regulation 42 to carry out an investigation is given all such assistance and co-operation in the carrying out of that investigation as that person may reasonably require.

(6) It shall be the duty of the Head of the Home Civil Service and the Commissioners to ensure that a person appointed under regulation 44, 45, 46 or 47 to carry out an investigation is given all such assistance and co-operation in the carrying out of that investigation as that person may reasonably require.

Disclosure of information

13. Where the IPCC, or any person acting on its behalf, obtains information in the course of performing a function under these Regulations, that information may not be disclosed except as permitted under these Regulations or as otherwise prescribed by law.

Use of information

14. Where the IPCC or any person acting on its behalf, obtains information in the course of performing a function under these Regulations, that information may not be used for any purpose

other than in the performance of a function under these Regulations or as otherwise prescribed by law.

Payments

15.—(1) The Commissioners shall pay such amount to the Secretary of State in respect of functions performed by the IPCC under these Regulations as may be agreed between the Commissioners and the IPCC.

(2) In the absence of an agreement, the Commissioners shall pay such amount in respect of those functions as the Treasury, after consultation with the Secretary of State, shall determine.

Payment for assistance with investigations

16.—(1) This regulation applies where—

- (a) a police force is required to provide assistance in connection with an investigation under Part 6 of these Regulations (investigations);
- (b) a police force is required to provide assistance in such a connection to the IPCC; or
- (c) a police force provides assistance by agreement under regulation 46(2).

(2) For the purposes of this regulation—

- (a) assistance is required to be provided by a police force in connection with an investigation under Part 6 of these Regulations if the chief officer of that force complies with a requirement under regulation 12(3) (co-operation, assistance and information) that is made in connection with—
 - (i) an investigation relating to the conduct of a person who, at the time of the conduct, was a Commissioner or an officer, or
 - (ii) an investigation of a DSI matter in relation to which the relevant officer was, at the time of the death or serious injury, an officer; and
- (b) assistance is required to be provided in such a connection by a police force to the IPCC if the chief officer of that force complies with a requirement under regulation 12(6) that is made in connection with—
 - (i) an investigation relating to the conduct of a person who, at the time of the conduct, was a Commissioner or an officer, or
 - (ii) an investigation of a DSI matter in relation to which the relevant officer was, at the time of the death or serious injury, an officer.

(3) Where the assistance is required to be provided by a police force, the appropriate authority shall pay to the police authority maintaining that force such contribution towards the costs of the assistance—

- (a) as may be agreed between them; or
- (b) in the absence of an agreement, as may be determined in accordance with any arrangements which—
 - (i) have been agreed to by police authorities generally and the Commissioners, and
 - (ii) are for the time being in force with respect to the making of contributions towards the costs of assistance provided, in connection with investigations under Part 6 of these Regulations; or
- (c) in the absence of any such arrangements, as may be determined by the Secretary of State.

(4) Paragraph (3) shall have effect in relation to assistance which a police force provides by agreement under regulation 46(2) as if the reference in that paragraph to required to be provided were a reference to provided by agreement under regulation 46(2).

(5) Where the assistance is required to be provided by a police force to the IPCC, the IPCC shall pay to the police authority maintaining the assisting force such contribution (if any) towards the costs of the assistance—

- (a) as may be agreed between the IPCC and that authority; or
- (b) in the absence of an agreement, as may be determined in accordance with any arrangements which—
 - (i) have been agreed to by police authorities generally and by the IPCC, and
 - (ii) are for the time being in force with respect to the making of contributions towards the costs of assistance provided, in connection with investigations under this Part, to the IPCC; or
- (c) in the absence of any such arrangements, as may be determined by the Secretary of State.