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STATUTORY INSTRUMENTS

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**2010 No. 1813**

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

**PART 1**

**GENERAL**

**Application of the 2002 Act**

5.—(1) Sections 9 (the Independent Police Complaints Commission), 19 (use of investigatory powers by or on behalf of the IPCC), 22 (power of the IPCC to issue guidance), 23 (regulations), 24 (consultation on regulations) and 27 (conduct of the IPCC’s staff) of the 2002 Act shall apply to the Commissioners and officers with the following modifications.

(2) In section 22(1) of the 2002 Act—

(a) for subsection (1) substitute—

“(1) The Commission may issue guidance to Her Majesty’s Revenue and Customs and any person it sees fit concerning the exercise or performance by the persons to whom the guidance is issued, of any powers or duties specified in subsection (2).”;

(b) in subsection (2)(6) for “persons serving with the police” substitute “persons serving with Her Majesty’s Revenue and Customs”;

(c) for subsection (3)(2) substitute—

“(3) Before issuing any guidance under this section, the Commission shall consult Her Majesty’s Revenue and Customs and any person it sees fit.”;

(d) in subsection (4) for “the Secretary of State” substitute “the Chancellor of the Exchequer”;

(e) omit subsection (5)(c).

(3) In section 23(3) of the 2002 Act—

(a) in subsection (2)(k)(4), for “a person serving with the police” substitute “a person serving with Her Majesty’s Revenue and Customs”;

(b) in subsection (2)(p), for “chief officers” substitute “the Commissioners for Her Majesty’s Revenue and Customs”.

(4) In section 24(5) of the 2002 Act—

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- (1) Section 22 has been amended by section 160 of, and paragraphs 1 and 8 of Schedule 12 to, the Serious Organised Crime and Police Act 2005 (c. 15); and section 6(1) of, and paragraph 11 of Schedule 4 to, the Police and Justice Act 2006 (c. 48).
- (6) Section 22(2) has been amended by section 160 of, and paragraphs 1 and 8 of Schedule 12 to, the Serious Organised Crime and Police Act 2005.
- (2) Section 22(3) has been amended by section 160 of, and paragraph 11 of Schedule 4 to, the Police and Justice Act 2006.
- (3) Section 23 has been amended by section 160 of and paragraphs 1 and 9 of Schedule 12 to the Serious Organised Crime and Police Act 2005; and section 127 of, and paragraphs 1 and 2 of Schedule 23 to, the Criminal Justice and Immigration Act 2008 (c. 4).
- (4) Section 23(2) has been amended by section 160 of, and paragraphs 1 and 9 of Schedule 12 to, the Serious Organised Crime and Police Act 2005; and section 127 of, and paragraphs 1 and 2 of Schedule 23 to, the Criminal Justice and Immigration Act 2008.
- (5) Section 24 has been amended by section 6(1) of, and paragraph 12 of Schedule 4 to, the Police and Justice Act 2006.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (a) at the end of paragraph (a) insert “and Her Majesty’s Revenue and Customs”;
- (b) omit paragraphs (b) and (c).