
STATUTORY INSTRUMENTS

2010 No. 1813

The Revenue and Customs (Complaints
and Misconduct) Regulations 2010

PART 3

HANDLING OF COMPLAINTS AND CONDUCT MATTERS ETC

Delegation of powers and duties

18.—(1) Subject to paragraph (3), the appropriate authority may delegate all or any of the powers or duties conferred or imposed on it by or under these Regulations to a person mentioned in paragraph (2).

(2) Those powers or duties may be delegated—

- (a) in the case of the Head of the Home Civil Service, to a member of the Senior Civil Service;
- (b) in the case of the Chief Executive, to a member of the Senior Civil Service employed in the service of the Commissioners;
- (c) in the case of a Commissioner (other than the Chief Executive), to an officer.

(3) The appropriate authority shall not, in any particular case, delegate any power or duty under paragraph (1) to a person who has acted as investigating officer in that case.