## STATUTORY INSTRUMENTS

## 2010 No. 1813

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

## PART 3

## HANDLING OF COMPLAINTS AND CONDUCT MATTERS ETC

#### Handling of complaints by the appropriate authority

**22.**—(1) This regulation applies where a complaint has been recorded by the appropriate authority unless the complaint—

- (a) is one which has been, or must be, referred to the IPCC under regulation 28 (reference of complaints to the IPCC), and
- (b) is not for the time being either referred back to the authority under regulation 29 (duties of the IPCC on references under regulation 28) or the subject of a determination under regulation 38 (power of the IPCC to determine the form of an investigation).

(2) The appropriate authority shall not be required by virtue of any provisions of these Regulations to take any action in relation to the complaint but may handle the complaint in whatever manner it thinks fit, or take no action in relation to the complaint.