
STATUTORY INSTRUMENTS

2010 No. 1813

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

PART 6

INVESTIGATIONS

Resumption of investigation after criminal proceedings

51.—(1) Where the whole or part of the investigation of a complaint has been suspended until the conclusion of criminal proceedings, and after the conclusion of those proceedings the complainant has failed to express the wish for the investigation to start or to be resumed, the IPCC or, as the case may be, the appropriate authority, shall take the steps set out in paragraph (2).

(2) The IPCC or the appropriate authority shall take all reasonable steps to contact the complainant to ascertain whether the complainant wants the investigation to start or to be resumed as the case may be.

(3) If the complainant expresses the wish for the investigation to start or be resumed, the IPCC or the appropriate authority shall start or resume the investigation as the case may be.

(4) If the complainant indicates that the complainant does not want the investigation to start or to be resumed, or if the complainant fails to reply within 21 days of the date of the letter to the complainant by the IPCC or the appropriate authority, the IPCC or the appropriate authority, as the case may be, shall determine whether it is in the public interest for the complaint to be treated as a recordable conduct matter.

(5) If the IPCC or the appropriate authority determines that it is not in the public interest for the complaint to be treated as a recordable conduct matter, the provisions of these Regulations shall cease to apply to the complaint.

(6) If the IPCC or the appropriate authority determines that it is in the public interest for the complaint to be treated as a recordable conduct matter, it shall be treated as such under these Regulations.

(7) The IPCC or the appropriate authority shall notify the person complained against if paragraph (5) or (6) applies.

(8) But nothing in paragraph (7) shall require the IPCC or the appropriate authority to make a notification if it is of the opinion that that might prejudice any criminal investigation or pending proceedings or would be contrary to the public interest.