
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Revenue and Customs (Complaints and Misconduct) Regulations 2010 (“the 2010 Regulations”) to reflect changes to policing governance in England and Wales made by the Police Reform and Social Responsibility Act 2011 (“the 2011 Act”).

Section 1 of the 2011 Act abolishes the police authorities responsible for maintaining police forces in England and Wales, outside London, and replaces them with directly elected police and crime commissioners. Section 3 of the 2011 Act abolishes the Metropolitan Police Authority and replaces it with the Mayor’s Office for Policing and Crime, an office that is held by the mayor of London. The Common Council’s role as police authority for the City of London police area remains unchanged.

Police and crime commissioners, the Mayor’s Office for Policing and Crime and the Common Council in its capacity as a police authority are known collectively as “local policing bodies”: see sections 96(2)(a) and 97(2) of the 2011 Act.

These Regulations amend regulation 16 of the 2010 Regulations (which is concerned with payments for assistance provided by the police in investigating complaints and misconduct) by replacing references to police authorities with references to local policing bodies. The substantive effect of regulation 16 is unchanged.

An Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.