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STATUTORY INSTRUMENTS

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**2005 No. 3311**

**REVENUE AND CUSTOMS,  
ENGLAND AND WALES**

The Revenue and Customs (Complaints  
and Misconduct) Regulations 2005

|                               |         |                           |
|-------------------------------|---------|---------------------------|
| <i>Made</i>                   | - - - - | <i>1st December 2005</i>  |
| <i>Laid before Parliament</i> |         | <i>2nd December 2005</i>  |
| <i>Coming into force</i>      | - -     | <i>28th December 2005</i> |

The Treasury, in exercise of the powers conferred on them by sections 28(1) and (2), and 29(3) of the Commissioners for Revenue and Customs Act 2005<sup>(1)</sup>, make the following Regulations: