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STATUTORY INSTRUMENTS

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**2010 No. 1813**

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

**PART 3**

**HANDLING OF COMPLAINTS AND CONDUCT MATTERS ETC**

**Conduct matters arising in civil proceedings**

- 23.**—(1) This regulation applies where—
- (a) the appropriate authority has received notification (whether or not under this regulation) that civil proceedings relating to any matter have been brought by a member of the public against it, or it otherwise appears to the appropriate authority that such proceedings are likely to be so brought, and
  - (b) it appears to the appropriate authority (whether at the time of the notification or at any time subsequently) that those proceedings involve or would involve a conduct matter.
- (2) The appropriate authority —
- (a) shall consider whether it is the appropriate authority in relation to the conduct matter in question, and
  - (b) if it is not, shall notify the person who is the appropriate authority about the proceedings, or the proposal to bring them, and about the circumstances that make it appear as mentioned in paragraph (1)(b).
- (3) Where the appropriate authority determines for the purposes of this regulation that it is the appropriate authority in relation to any conduct matter, it shall record that matter.
- (4) Where the appropriate authority records any matter under this regulation it—
- (a) shall first determine whether the matter is one which it is required to refer to the IPCC under regulation 30 (reference of conduct matters to the IPCC) or is one which it would be appropriate so to refer, and
  - (b) if it is not required so to refer the matter and does not do so, may deal with the matter in such other manner (if any) as it may determine.
- (5) Nothing in paragraph (3) shall require the appropriate authority to record any conduct matter if it is satisfied that the matter has been, or is already being, dealt with by means of criminal or disciplinary proceedings against the person to whose conduct the matter relates.
- (6) For the purposes of this regulation civil proceedings involve a conduct matter if—
- (a) they relate to such a matter, or
  - (b) they are proceedings that relate to a matter in relation to which a conduct matter, or evidence of a conduct matter, is or may be relevant.