## STATUTORY INSTRUMENTS

# 2010 No. 1813

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

# PART 5

### HANDLING DEATH AND SERIOUS INJURY (DSI)

#### **Reference of DSI matters to the IPCC**

**34.**—(1) It shall be the duty of the appropriate authority to refer a DSI matter to the IPCC.

(2) The appropriate authority must do so within the period specified in regulation 27(2) (recording and reference of conduct matters).

(3) A matter that has already been referred to the IPCC under this regulation on a previous occasion shall not be required to be referred again under this regulation unless the IPCC so directs.