STATUTORY INSTRUMENTS

2025 No. 703

REVENUE AND CUSTOMS, ENGLAND AND WALES

The Revenue and Customs (Complaints and Misconduct) (Amendment) Regulations 2025

Made - - - -	*17th June 2025*
Laid before Parliament	*19th June 2025*
Coming into force - -	*11th July 2025*

The Treasury make the following Regulations in exercise of the powers conferred by section 28(1), (2) and (6) of the Commissioners for Revenue and Customs Act 2005(**a**).

Citation, commencement and application

1.—(1) These Regulations may be cited as the Revenue and Customs (Complaints and Misconduct) (Amendment) Regulations 2025.

(2) These Regulations come into force on 11th July 2025.

(3) Where a complaint was made, or a conduct matter, recordable conduct matter or DSI matter came to the attention of the appropriate authority, before 11th July 2025, these Regulations—

(a) apply in respect of a re-investigation of that complaint or matter under regulation 70A of the Revenue and Customs (Complaints and Misconduct) Regulations 2010(**b**) (as inserted by regulation 55 of these Regulations), and

(b) do not otherwise apply.

(4) In paragraph (3)—

"appropriate authority" has the same meaning as in regulation 3 of the Revenue and Customs (Complaints and Misconduct) Regulations 2010 not taking into account the amendments made by regulation 3(a);

"complaint", "conduct matter", "DSI matter" and "recordable conduct matter" have the same meanings as in regulation 3 of the Revenue and Customs (Complaints and Misconduct) Regulations 2010.

Amendment of the Revenue and Customs (Complaints and Misconduct) Regulations 2010

2. The Revenue and Customs (Complaints and Misconduct) Regulations 2010 are amended in accordance with regulations 3 to 60.

(**a**) 2005 c. 11; section 28 was amended by section 21(2) of, and paragraph 68(3) of Schedule 9 to, the Policing and Crime Act 2017 (c. 3) ("PCA 2017").
(**b**) S.I. 2010/1813; amended by S.I. 2011/3061, 2014/834, 2017/1250.

Amendment to regulation 3

3. In regulation 3 (interpretation)—

(a) in paragraph (1)—

(i) in the definition of "appropriate authority" for paragraphs (a) and (b) substitute—

"(a) in relation to the Commissioners or an officer or in relation to any complaint, matter or investigation relating to the conduct of such a person, means—

(i) if that person is a Permanent Secretary, the Head of the Home Civil Service,

(ii) if that person is a Commissioner (other than a Permanent Secretary), a Permanent Secretary, or

(iii) if that person is an officer, the Commissioners (other than a Permanent Secretary), and

(b) in relation to a death or serious injury matter and the relevant officer, means the Commissioners (other than a Permanent Secretary);";

(ii) omit the definitions of "the Chairman", "the Chief Executive" and "the Permanent Secretary for Tax";

(iii) in the definition of "the Commissioners" for "the Chairman" substitute "a Permanent Secretary";

(iv) after the definition of "officer" insert—

""a Permanent Secretary" means a Permanent Secretary of HMRC;";

(b) in paragraph (8)—

(i) for "under the supervision of the Director General, under the management of the Director General" substitute "under the direction of the Director General";

(ii) omit sub-paragraph (b);

(iii) in sub-paragraph (c) for "management or under the supervision" substitute "direction";

(iv) in sub-paragraph (d) for "managed" substitute "directed".

Amendment to regulation 5

4. In regulation 5 (application of the 2002 Act)(**a**)—

(a) in paragraph (2) omit sub-paragraph (e);

(b) in paragraph (3)—

(i) in sub-paragraph (a) for "subsection (2)(k)" substitute "subsection (2)(a) and (k)";

(ii) after sub-paragraph (a) insert—

"(aa) in subsection (2)(n), after "kept by" insert "the Commissioners for His Majesty's Revenue and Customs,";";

(iii) after sub-paragraph (b) insert—

(**a**) Paragraphs (2), (3) and (4) of regulation 5 set out the modifications to sections 22, 23 and 24, respectively, of the Police Reform Act 2002 (c. 30), that apply for the purposes of paragraph (1) of that regulation. Section 22(5)(c) was omitted by paragraph 47(e)(i) of Schedule 5 to PCA 2017. Section 23(2)(a) was amended by paragraph 5 of Schedule 4 to PCA 2017. Section 23(2)(n) was amended by paragraph 9(5) of Schedule 12 to the Serious Organised Crime and Police Act 2005 (c. 15) and paragraph 288 of Schedule 16 to the Police Reform and Social Responsibility Act 2011 (c. 13) ("PRSRA 2011"). Section 23(2)(pa) was inserted by section 23(1) of PCA 2017. Section 24(b) was replaced with subsections (b), (ba) and (bb) by paragraph 289 of Schedule 16 to PRSRA 2011.

";

(c) omit subsection (2)(pa).";

(c) in paragraph (4), in sub-paragraph (b) after "(b)" insert ", (ba), (bb)".

Amendment to regulation 8

5. In regulation 8 (reports to the Chancellor of the Exchequer) for paragraph (2) substitute—

"(2) The Chancellor may also require reports to be made (at any time)—

(a) by the Director General about the carrying out of the Director General's functions,

(b) by the IOPC about the carrying out of the IOPC's functions, or

(c) jointly by the Director General and the IOPC about the carrying out of their functions.".

Amendment to regulation 9

6. In regulation 9 (complaints, matters and persons to which these Regulations apply)—

(a) in paragraph (2) omit ", and regulation 19(3)";

(b) after paragraph (8) insert—

"(8A) In paragraph (8), "the person in question" means the person making the complaint or the person on whose behalf the complaint is being made.".

Amendment to regulation 12

7. In regulation 12 (co-operation, assistance and information)—

(a) in paragraph (4) after "under these Regulations" insert "or any review under regulation 74";

(b) omit paragraph (5);

(c) in paragraph (6) omit "45,".

Insertion of regulation 14A

8. After regulation 14 (use of information) insert—

"Restriction on disclosure of sensitive information

14A.—(1) Where the Director General receives information within paragraph (3), the Director General must not disclose (whether under regulation 8, 54 or 55 or otherwise) the information, or the fact that it has been received, unless the relevant authority consents to the disclosure.

(2) Where a person appointed under regulation 46 or 47 to investigate a complaint or matter (an "investigator") receives information within paragraph (3), that investigator must not disclose the information, or the fact that it has been received, to any person other than the Director General unless the relevant authority consents to the disclosure.

(3) The information is—

(a) intelligence service information;

(b) protected information relating to a relevant warrant;

(c) information obtained from a government department which, at the time it is provided to the Director General or an investigator, is identified by the department

as information the disclosure of which may, in the opinion of the relevant authority—

(i) cause damage to national security, international relations or the economic interests of the United Kingdom or any part of the United Kingdom, or

(ii) jeopardise the safety of any person.

(4) Where the Director General or an investigator discloses to another person information within paragraph (3), or the fact that the Director General or the investigator has received it, the other person must not disclose that information or that fact unless the relevant authority consents to the disclosure.

(5) A person who provides information that is intelligence service information or protected information relating to a relevant warrant to the Director General or an investigator (whether under a provision of these Regulations or otherwise) must—

(a) make the Director General or investigator aware that the information is intelligence service information or (as the case may be) protected information relating to a relevant warrant, and

(b) provide the Director General or investigator with such additional information as will enable the Director General or the investigator to identify the relevant authority in relation to the information.

(6) In this regulation—

"government department" means a department of His Majesty's Government but does not include—

(a) the Security Service,

(b) the Secret Intelligence Service, or

(c) the Government Communications Headquarters ("GCHQ");

"intelligence service information" means information that was obtained (directly or indirectly) from or that relates to—

(a) the Security Service,

(b) the Secret Intelligence Service,

(c) GCHQ, or

(d) any part of His Majesty's forces, or of the Ministry of Defence, which engages in intelligence activities;

"investigator" has the meaning given by paragraph (2);

"Minister of the Crown" includes the Treasury;

"protected information", in relation to a relevant warrant, means information relating to any of the matters mentioned in section 57(4) of the Investigatory Powers Act 2016(**a**) in relation to the warrant;

"relevant authority" means—

(a) in the case of intelligence service information obtained (directly or indirectly) from or relating to the Security Service, the Director-General of the Security Service;

(**a**) 2016 c. 25.

(b) in the case of intelligence service information obtained (directly or indirectly) from or relating to the Secret Intelligence Service, the Chief of the Secret Intelligence Service;

(c) in the case of intelligence service information obtained (directly or indirectly) from or relating to GCHQ, the Director of GCHQ;

(d) in the case of intelligence service information obtained (directly or indirectly) from or relating to His Majesty's forces or the Ministry of Defence, the Secretary of State;

(e) in the case of protected information relating to a relevant warrant, the person to whom the relevant warrant is or was addressed;

(f) in the case of information within paragraph (3)(c)—

(i) the Secretary of State, or

(ii) the Minister of the Crown in charge of the government department from which the information was obtained (if that Minister is not a Secretary of State);

"relevant warrant" means—

(a) a warrant under Chapter 1 of Part 2 of the Investigatory Powers Act 2016, or

(b) a warrant under Chapter 1 of Part 6 of that Act.".

Amendment to regulation 18

9. In regulation 18 (delegation of powers and duties), in paragraph (2) for "the Chief Executive", in both places it occurs, substitute "a Permanent Secretary".

Amendment to regulation 19

10. In regulation 19 (initial handling and recording of complaints)—

(a) for paragraph (1) substitute—

"(1) Where a complaint is made to the Director General, the Director General must give notification of the complaint to the appropriate authority.

(1A) But the Director General is not required to give that notification if the Director General considers that there are exceptional circumstances that justify its not being given.";

(b) omit paragraph (3);

(c) in paragraph (4) omit "or the Director General brings any matter to the appropriate authority's attention under paragraph (3)";

(d) after paragraph (5) insert—

"(5A) Where an appropriate authority records a complaint under paragraph (5), the appropriate authority must notify the complainant of the recording of the complaint.";

(e) in paragraph (6) omit sub-paragraph (a) and the "or" after it.

Amendment to regulation 20

11. In regulation 20 (keeping of records), at the end of paragraph (b) insert "or regulation 24(1) (recording etc. of conduct matters in other cases)".

Omission of regulation 21

12. Omit regulation 21 (failures to notify or record a complaint).

Amendment to regulation 22

13. In regulation 22 (handling of complaints by the appropriate authority), in paragraph (2)—

(a) after "in whatever" insert "reasonable and proportionate";

(b) for "or take" substitute "which may include taking".

Amendment to regulation 24

14. In regulation 24 (recording etc. of conduct matters in other cases)—

(a) in paragraph (3), in sub-paragraph (c) after "serious corruption," insert "including abuse of position for a sexual purpose or the purpose of pursuing an improper emotional relationship,";

(b) omit paragraph (6).

Amendment to regulation 26

15. In regulation 26 (complaints against a person who has subsequently ceased to serve with HMRC) after "appropriate authority", in both places it occurs, insert "or the Director General".

Amendment to regulation 28

16. In regulation 28 (reference of complaints to the Director General)—

(a) in paragraph (1)—

(i) for "the complaint is" substitute "the complaint relates to the conduct of a Commissioner or an officer who, at the time of the conduct complained of, was acting in connection with the execution of their duties and is";

(ii) in sub-paragraph (b)—

(aa) for "alleging conduct which" substitute "which relates to the performance of a specified enforcement activity and which alleges that the conduct complained of";

(bb) in paragraph (iii) after "serious corruption," insert "including abuse of position for a sexual purpose or the purpose of pursuing an improper emotional relationship,";

(iii) for sub-paragraph (d) substitute—

"(d) one in respect of which—

(i) conduct falling within sub-paragraph (a) or (b) is alleged, and

(ii) the Director General notifies the appropriate authority that the Director General requires the complaint in question to be referred to the Director General for the Director General's consideration.";

(b) in paragraph (3)—

(i) for "on the Chief Executive" substitute "on a Permanent Secretary";

(ii) for "the Chairman, the Chief Executive and the Permanent Secretary for Tax" substitute "a Permanent Secretary";

(iii) for "the Chief Executive is", in both places it occurs, substitute "the Permanent Secretary is";

(c) in paragraph (4)—

(i) omit "that authority considers that it would be appropriate to do so by reason of";

(ii) for sub-paragraphs (a) and (b) substitute—

"(a) it is a complaint which alleges conduct that—

(i) falls within paragraph (1)(a), or

(ii) relates to the performance of a specified enforcement activity, and

(b) that authority considers that it would be appropriate to do so by reason of—

(i) the gravity of the subject-matter of the complaint, or

(ii) any exceptional circumstances.";

(d) in paragraph (5)—

(i) in sub-paragraph (a) for "the Chief Executive" substitute "a Permanent Secretary";

(ii) omit the "and" after sub-paragraph (a);

(iii) after that sub-paragraph insert—

"(aa) it is a complaint which alleges conduct that—

(i) falls within paragraph (1)(a), or

(ii) relates to the performance of a specified enforcement activity; and";

(e) in paragraph (10) after "previous occasion" insert ", or that has been treated as having been so referred by virtue of regulation 28A";

(f) after paragraph (10) insert—

"(11) In this regulation—

"specified enforcement activity" means an activity—

(a) carried out for the purpose of, or in connection with, a criminal investigation, or

(b) in all other cases, which is, or is connected with, the exercise of—

(i) a power of entry;

(ii) a power to search premises, persons or property;

(iii) a power of detention;

(iv) a power of seizure;

(v) a power to examine or inspect premises, persons or property;

(vi) a power to compel the provision of information, or to require the production of documents for inspection, from any person exercised in the presence of that person;

and includes an activity carried out in connection with any authorisation granted under Part 2 of the Regulation of Investigatory Powers Act 2000(**a**);

"criminal investigation" has the meaning given in section 21(2A) of the Commissioners for Revenue and Customs Act 2005(**b**).".

(**a**) 2000 c. 23.

(**b**) 2005 c. 11; subsection (2A) was added by S.I. 2014/834.

Insertion of regulation 28A

17. After regulation 28 insert—

"Power of the Director General to treat complaint as having been referred

28A.—(1) The Director General may treat a complaint as having been referred if it is a complaint that—

(a) is required or permitted to be referred to the Director General under regulation 28, and

(b) comes to the Director General's attention other than having been so referred.

(2) Where the Director General treats a complaint as having been referred—

(a) regulations 19 and 28 do not apply, or cease to apply, in relation to the complaint except to the extent provided for by regulation 28(10), and

(b) regulations 22, 29, 38 and 74 apply in relation to the complaint as if it had been referred to the Director General by the appropriate authority under regulation 28.

(3) The Director General must notify the following that the Director General is treating a complaint as having been referred to the Director General—

(a) the appropriate authority,

(b) the complainant, and

(c) except in a case where it appears to the Director General that to do so might prejudice an investigation of the complaint (whether an existing investigation or a possible future one), the person complained against (if any).

(4) Where an appropriate authority receives a notification under paragraph (3) in respect of a complaint and the complaint has not been recorded, the appropriate authority must record the complaint.".

Amendment to regulation 29

18. In regulation 29 (duties of the Director General on references under regulation 28)—

(a) in paragraph (3)—

(i) after "in whatever" insert "reasonable and proportionate";

(ii) for "or take" substitute "which may include taking";

(b) in paragraph (4), for sub-paragraph (b) substitute—

"(b) except in a case where it appears to the Director General that to do so might prejudice an investigation of the complaint (whether an existing investigation or a possible future one), to the person complained against (if any).".

Amendment to regulation 30

19. In regulation 30 (reference of conduct matters to the Director General)—

(a) in paragraph (1)—

(i) after "recordable conduct matter" insert ", which concerns the conduct of a Commissioner or an officer acting in connection with the execution of their duties,";

(ii) for paragraph (c) substitute—

"(c) it is a matter in respect of which—

(i) conduct falling within sub-paragraph (a) or (b) is alleged, and

(ii) the Director General notifies the appropriate authority that the Director General requires that matter to be referred to the Director General for the Director General's consideration.";

(b) in paragraph (2)—

(i) for "relates to conduct falling" substitute "concerns conduct relating to the performance of a specified enforcement activity and which falls";

(ii) in sub-paragraph (c) after "serious corruption," insert "including abuse of position for a sexual purpose or the purpose of pursuing an improper emotional relationship,";

(c) in paragraph (5)—

(i) omit "that authority considers that it would be appropriate to do so by reason of";

(ii) for sub-paragraphs (a) and (b) substitute—

"(a) the conduct matter—

(i) falls within paragraph (1)(a), or

(ii) relates to the performance of a specified enforcement activity, and

(b) that authority considers that it would be appropriate to do so by reason of—

(i) the gravity of the matter, or

(ii) any exceptional circumstances.";

(d) in paragraph (6)—

(i) in sub-paragraph (a) for "the Chief Executive" substitute "a Permanent Secretary";

(ii) omit the "and" after sub-paragraph (a);

(iii) after that sub-paragraph insert—

"(aa) the conduct matter—

(i) falls within paragraph (1)(a), or

(ii) relates to the performance of a specified enforcement activity, and";

(e) in paragraph (10) after "previous occasion" insert ", or that has been treated as having been so referred by virtue of regulation 30A";

(f) after paragraph (10) insert—

"(11) In this regulation, "specified enforcement activity" has the meaning given in regulation 28(11).".

Insertion of regulation 30A

20. After regulation 30 insert—

"Power of the Director General to treat conduct matters as having been referred

30A.—(1) The Director General may treat a conduct matter as having been referred if it is a matter that—

(a) is required or permitted to be referred to the Director General under regulation 30, and

(b) comes to the Director General's attention other than having been so referred.

(2) Where the Director General treats a conduct matter as having been referred—

(a) regulations 23, 24 and 30 do not apply, or cease to apply, in relation to that matter except to the extent provided for by regulation 30(10), and

(b) regulations 31 and 38 apply in relation to that matter as if it had been referred to the Director General by the appropriate authority under regulation 30.

(3) The Director General must notify the following that the Director General is treating a conduct matter as having been referred to the Director General—

(a) the appropriate authority, and

(b) except in a case where it appears to the Director General that to do so might prejudice an investigation of the matter (whether an existing investigation or a possible future one), the person to whose conduct the matter relates.

(4) Where an appropriate authority receives a notification under paragraph (3) in respect of a conduct matter and the matter has not been recorded, the appropriate authority must record the matter.".

Amendment to regulation 31

21. In regulation 31 (duties of the Director General on references under regulation 30), in paragraph (3), in sub-paragraph (b) for "a possible future investigation of that matter" substitute "an investigation of that matter (whether an existing investigation or a possible future one)".

Amendment to regulation 32

22. In regulation 32 (duty to record DSI matters) omit paragraph (2).

Insertion of regulation 34A

23. After regulation 34 (reference of DSI matters to the Director General) insert—

"Power of the Director General to treat DSI matters as having been referred

34A.—(1) The Director General may treat a DSI matter that comes to the Director General's attention otherwise than by having been referred to the Director General under regulation 34 as having been so referred.

(2) Where the Director General treats a DSI matter as having been referred—

(a) regulations 32 and 34 do not apply, or cease to apply, in relation to that matter except to the extent provided for by regulation 34(3), and

(b) regulations 35 and 38 apply in relation to that matter as if it had been referred to the Director General by the appropriate authority under regulation 34.

(3) The Director General must notify the appropriate authority that the Director General is treating a DSI matter as having been referred to the Director General.

(4) Where an appropriate authority receives a notification under paragraph (3) in respect of a DSI matter and the matter has not been recorded, the appropriate authority must record the matter.".

Amendment to regulation 36

24. In regulation 36 (procedure where conduct matter is revealed during investigation of DSI matter)—

(a) in paragraph (1) for the words from "designated under regulation 47" to "under regulation 46" substitute "appointed under regulation 46 or 47";

(b) after paragraph (2) insert—

"(2ZA) If during the course of an investigation of a DSI matter being carried out by a person appointed under regulation 46 or 47 the Director General determines (without there having been a submission under paragraph (1)) that there is an indication that the person whose conduct is in question may have—

(a) committed a criminal offence, or

(b) behaved in a manner which would justify the bringing of disciplinary proceedings,

the Director General must notify the appropriate authority in relation to the DSI matter and (if different) the appropriate authority in relation to the person whose conduct is in question of the Director General's determination.";

(c) in paragraph (2A) after "determines that" insert "there is an indication that";

(d) in paragraph (3) omit the words from "or 45 or" to "under regulation 46,";

(e) in paragraph (5)—

(i) in sub-paragraph (a) after "(2)" insert ", (2ZA)";

(ii) in the words after sub-paragraph (c), omit the words from "(and the other provisions" to the end.

Amendment to regulation 37

25. In regulation 37 (inspections of HMRC premises on behalf of the Director General), in paragraph (2)—

(a) in sub-paragraph (b) for "supervision or management." substitute "direction;";

(b) after sub-paragraph (b) insert—

"(c) the purposes of any review by the Director General under regulation 75.".

Amendment to regulation 38

26. In regulation 38 (power of the Director General to determine the form of an investigation)—

(a) in paragraph (4)—

(i) omit sub-paragraphs (b) and (c);

(ii) in sub-paragraphs (d) and (e), for "management" substitute "direction";

(b) after paragraph (4) insert—

"(4A) In making a determination under paragraph (2), the Director General must first determine whether having regard to the seriousness of the case and the public interest, it is appropriate for the investigation to take the form of an investigation by the appropriate authority on its own behalf and if it is the Director General must determine that the investigation is to take that form.

(4B) Where in accordance with paragraph (4A), the Director General determines that it is not appropriate for the investigation to take the form of an investigation by the appropriate authority on its own behalf, the Director General must determine that the investigation is to take the form of an investigation by the Director General, unless paragraph (4C) or (4D) applies.

(4C) This paragraph applies where the Director General determines that it would be more appropriate for the investigation to take the form of an investigation by the appropriate authority under the direction of the Director General, in which case the Director General must determine that the investigation is to take that form.

(4D) This paragraph applies where the Director General determines that it would be more appropriate for the investigation to take the form of an investigation by a police force under the direction of the Director General, in which case the Director General must determine that the investigation is to take that form.

(4E) Where the Director General determines under paragraph (4C), (4D) or (4G) that an investigation is to take the form of an investigation under the direction of the Director General, the Director General must keep under review whether that form of investigation continues to be the most appropriate form of investigation.

(4F) If, on such a review, the Director General determines that—

(a) it would be more appropriate for the investigation to take the form of an investigation by the Director General, the Director General must make a further determination under this paragraph (to replace the earlier one) that the investigation is instead to take that form;

(b) having regard to the seriousness of the case and the public interest, it would be more appropriate for the investigation to take the form of an investigation by the appropriate authority on its own behalf, the Director General may make a further determination under this paragraph (to replace the earlier one) that the investigation is instead to take that form.

(4G) Subject to paragraph (4F), if at any time the Director General determines that, were the Director General to apply paragraphs (4A) to (4D) again, the form of the investigation would be different, the Director General may make a further determination under this paragraph (to replace the earlier one) such that the investigation takes that different form.";

(c) in paragraph (5) omit "(4)(c),";

(d) omit paragraph (6);

(e) in paragraph (9) after "DSI matter" insert "and of the Director General's reasons for making that determination";

(f) after paragraph (9) insert—

"(10) The Director General must also notify the following of any determination that the Director General makes under this regulation in relation to a particular complaint, recordable conduct matter or DSI matter and of the Director General's reasons for making the determination—

(a) every person entitled to be kept properly informed in relation to the complaint, conduct matter or DSI matter under regulation 55;

(b) where the determination is made in relation to a complaint, the complainant;

(c) the person in respect of whose conduct the investigation will relate (if any), unless it appears to the Director General that to do so might prejudice an investigation (whether an existing investigation or a possible future one).

(11) Regulation 60 has effect in relation to the duties imposed on the Director General by paragraph (10) of this regulation.".

Amendment to regulation 39

27. In regulation 39 (appointment of persons to carry out investigations) omit "45,".

Insertion of regulation 39A

28. After regulation 39 insert—

"Timeliness of investigations

39A.—(1) Where an investigation under regulation 44 (investigations by the appropriate authority on its own behalf) is not completed within a relevant period, the appropriate authority must, as soon as practicable after the end of that relevant period, provide in writing the information mentioned in paragraph (4) to the Director General.

(2) Where an investigation under regulation 46, 47 or 48 (investigation by a police force under the direction of the Director General, investigations directed by the Director General and investigations by the Director General) is not completed within a relevant period, the Director General must, as soon as practicable after the end of that relevant period, provide in writing the information mentioned in paragraph (4) to the appropriate authority.

(3) For the purposes of this regulation, each of the following is a "relevant period"—

(a) the period of 12 months beginning with the date on which—

(i) the complaint to which the investigation relates was made, or

(ii) the conduct matter or DSI matter to which the investigation relates came to the attention of the appropriate authority;

(b) each subsequent period of six months beginning with the day after the day on which the previous relevant period ended.

(4) The information that must be provided is—

(a) the date on which—

(i) the complaint to which the investigation relates was made, or

(ii) the conduct matter or DSI matter to which the investigation relates came to the attention of the appropriate authority,

(b) the date on which any notice was given under regulation 56(1),

(c) the progress of the investigation,

(d) an estimate of when the report on the investigation will be submitted or, in the case of an investigation by the Director General personally, completed under regulation 66 or 69 (final reports on investigations),

(e) the reason for the length of time being taken to complete the investigation, and

(f) a summary of planned steps to progress the investigation and bring it to a conclusion.

(5) The appropriate authority or Director General (as the case may be) must send a copy of the information provided under paragraph (1) or (2) to—

(a) every person entitled to be kept properly informed in relation to the complaint, conduct matter or DSI matter under regulation 55,

(b) the complainant (if any), and

(c) except in a case where it appears to the appropriate authority or Director General (as the case may be) that to do so might prejudice the investigation (including a criminal investigation), the person whose conduct the investigation relates.

(6) Regulation 60 has effect in relation to the duties imposed on the Director General or appropriate authority (as the case may be) by paragraph (5) of this regulation.".

Omission of regulation 40

29. Omit regulation 40 (power of the Director General to impose requirements in relation to an investigation which the Director General is supervising).

Amendment to regulation 41

30. In regulation 41 (combining and splitting investigations)—

(a) in paragraph (2) for "supervising, managing" substitute "directing";

(b) in paragraph (3) for "supervised or managed" substitute "directed".

Omission of regulation 42

31. Omit regulation 42 (power of the Director General to discontinue an investigation).

Amendment to regulation 43

32. In regulation 43 (withdrawn and discontinued complaints)—

(a) in paragraph (3) for sub-paragraph (b) substitute—

"(b) which the appropriate authority knows is currently the subject of an application for a review by the Director General under regulation 74 (review by the Director General with respect to an investigation); or";

(b) in paragraph (8), in sub-paragraph (b) for "an appeal to" substitute "a review by";

(c) in paragraph (10), in sub-paragraph (b) for "within 21 days from the date of the communication under sub-paragraph (a)" substitute "to a communication under sub-paragraph (a) within a period of 28 days beginning with the day after the day on which the communication was sent".

Amendment to regulation 44

33. In regulation 44 (investigations by the appropriate authority on its own behalf), in paragraph (3) for "the Chairman, the Chief Executive or the Permanent Secretary for Tax" substitute "a Permanent Secretary".

Omission of regulation 45

34. Omit regulation 45 (investigations supervised by the Director General).

Amendment to regulation 46

35. In regulation 46 (investigation by a police force under the management or under the supervision of the Director General)—

(a) in the heading for "management or under the supervision" substitute "direction";

(b) in paragraph (1) for "management or supervision" substitute "direction";

(c) in paragraph (5)—

(i) for "(3) to (6) of regulation 45 (investigations supervised by the Director General)" substitute "(2A) to (2D) of regulation 47 (investigations directed by the Director General)";

(ii) for "supervise" substitute "direct";

(d) in paragraph (7) for "an investigation under the management of the Director General" substitute "that investigation";

(e) after paragraph (8) insert—

"(9) The person appointed to investigate the complaint or matter must keep the Director General informed of the progress of the investigation.".

Amendment to regulation 47

36. In regulation 47 (investigations managed by the Director General)—

(a) in the heading for "managed" substitute "directed";

(b) in paragraph (1) for "manage" substitute "direct";

(c) for paragraph (2) substitute—

"(2) On being given notice of that determination, the appropriate authority must, if it has not already done so, appoint a person to investigate the complaint or matter.

(2A) The Director General may require that no appointment is made under paragraph (2) unless the Director General has given notice to the appropriate authority that the Director General approves the person whom that authority proposes to appoint.

(2B) Where at any time the Director General is not satisfied with the person appointed to investigate, the Director General may require the appropriate authority, as soon as reasonably practicable after being required to do so—

(a) to select another person to investigate the complaint or matter, and

(b) to notify the Director General of the person selected.

(2C) Paragraph (2B) applies whether the person investigating was appointed—

(a) before the appropriate authority was notified of the Director General's determination that the Director General should direct the investigation by the appropriate authority,

(b) under paragraph (2) (including where the appointment was approved by the Director General in accordance with paragraph (2A)), or

(c) under paragraph (2D)(a).

(2D) Where a selection made in pursuance of a direction under paragraph (2B) has been notified to the Director General—

(a) the appropriate authority must appoint that person to investigate the complaint or matter if, but only if, the Director General notifies the authority that the Director General approves the appointment of that person, or

(b) if the Director General notifies the appropriate authority that the Director General does not approve the appointment of that person, the appropriate authority must make another selection in accordance with paragraph (2B).";

(d) after paragraph (3) insert—

"(4) The person appointed to investigate the complaint or matter must keep the Director General informed of the progress of the investigation.

(5) The person appointed to investigate the complaint or matter must comply with all such requirements in relation to the carrying out of that investigation as may be imposed by these Regulations.".

Insertion of regulations 48A to 48C

37. After regulation 48 insert—

"Investigations by the Director General: power to serve information notice

48A.—(1) The Director General may serve upon any person an information notice requiring the person to provide the Director General with information that the Director

General reasonably requires for the purposes of an investigation in accordance with regulation 48.

(2) But an information notice must not require a person—

(a) to provide information that might incriminate the person;

(b) to provide an item subject to legal privilege within the meaning of section 10 of the Police and Criminal Evidence Act 1984(**a**);

(c) to make a disclosure that would be prohibited by any of Parts 1 to 7 or Chapter 1 of Part 9 of the Investigatory Powers Act 2016(**b**);

(d) to provide information that was provided to the person by, or by an agency of, the government of a country or territory outside the United Kingdom where that government does not consent to the disclosure of the information.

(3) An information notice must—

(a) specify or describe the information that is required by the Director General and the form in which it must be provided;

(b) specify the period within which the information must be provided;

(c) give details of the right of appeal against the information notice under regulation 48C.

(4) The period specified under paragraph (3)(b) must not end before the end of the period within which an appeal can be brought against the notice and, if such an appeal is brought, the information need not be provided pending the determination or withdrawal of the appeal.

(5) The Director General may cancel an information notice by written notice to the person on whom it was served.

Failure to comply with information notice

48B.—(1) If a person who has received an information notice—

(a) fails or refuses to provide the information required by the notice, or

(b) knowingly or recklessly provides information in response to the notice that is false in a material respect,

the Director General may certify in writing to the High Court that the person has failed to comply with the information notice.

(2) The High Court may then inquire into the matter and, after hearing any witness who may be produced against or on behalf of the person, and after hearing any statement offered in defence, deal with the person as if the person had committed a contempt of court.

Appeals against information notices

48C.—(1) A person on whom an information notice is served may appeal against the notice to the First-tier Tribunal on the ground that the notice is not in accordance with the law.

(2) If the Tribunal considers that the notice is not in accordance with the law—

(a) it must quash the notice, and

(**a**) 1984 c. 60.
(**b**) 2016 c. 25.

(b) it may give directions to the Director General in relation to the service of a further information notice.".

Amendment to regulation 49

38. In regulation 49 (relinquishing the Director General's supervision or management of an investigation)—

(a) in the heading for "supervision or management" substitute "direction";

(b) for paragraph (1) substitute—

"(1) This regulation applies where the Director General relinquishes the direction of an investigation in favour of an investigation by the appropriate authority on its own behalf.".

Amendment to regulation 50

39. In regulation 50 (circumstances in which an investigation or other procedure may be suspended)—

(a) in paragraph (2) for "management" substitute "direction";

(b) in paragraph (6) omit "under the supervision of the Director General or".

Amendment to regulation 51

40. For regulation 51 (resumption of investigation after criminal proceedings) substitute—

"Resumption of investigation of complaint after criminal proceedings

51.—(1) This regulation applies where—

(a) the Director General or an appropriate authority has suspended the whole or part of the investigation of a complaint until the conclusion of criminal proceedings under regulation 50 (circumstances in which an investigation or other procedure may be suspended), and

(b) those proceedings have concluded.

(2) Where the complainant has not indicated—

(a) a wish for the investigation to start or be resumed, or

(b) a wish that the investigation is not started or resumed,

the Director General or appropriate authority (as the case may be) must write to the complainant to determine how the complainant wishes to proceed.

(3) Where the complainant indicates a wish for the investigation to start or be resumed, the Director General or appropriate authority (as the case may be) must start or resume the investigation.

(4) Where the complainant—

(a) indicates a wish that the investigation is not started or resumed, or

(b) does not reply to a letter under paragraph (2) within a period of 28 days beginning with the day after the day on which the letter was sent by the Director General or appropriate authority in accordance with paragraph (2),

the Director General or appropriate authority (as the case may be) must determine whether it is in the public interest for the complaint to be treated as a recordable conduct matter.

(5) Where the Director General or 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 cease to apply to the complaint.

(6) Where the Director General or appropriate authority determines that it is in the public interest for the complaint to be treated as a recordable conduct matter, these Regulations apply to the matter.

(7) Subject to paragraph (8), the Director General or appropriate authority (as the case may be) must notify the person complained against if paragraph (5) or (6) applies.

(8) Nothing in paragraph (7) requires the Director General or appropriate authority to make a notification if the Director General or appropriate authority (as the case may be) believes that that might prejudice any criminal investigation or pending proceedings or would be contrary to the public interest.".

Amendment to regulation 52

41. In regulation 52 (restrictions on proceedings pending the conclusion of an investigation) omit paragraph (2).

Amendment to regulation 54

42. In regulation 54 (duty to keep the complainant informed)—

(a) in paragraph (1), in sub-paragraph (b) for "management" substitute "direction";

(b) in paragraph (2)—

(i) omit the "or" after sub-paragraph (a);

(ii) omit sub-paragraph (b);

(c) in paragraph (4), in sub-paragraph (c) after "under regulation" insert "66 (final reports on investigations: complaints, conduct matters and certain DSI matters) or".

Amendment to regulation 55

43. In regulation 55 (duty to provide information for other persons)—

(a) in paragraph (7), in sub-paragraph (b) for "management" substitute "direction";

(b) in paragraph (8)—

(i) omit the "or" after sub-paragraph (a);

(ii) omit sub-paragraph (b).

Amendment to regulation 56

44. In regulation 56 (written notices)—

(a) in paragraph (2), in sub-paragraph (c) for "set out the time limits" substitute "state the effect of the time limit in paragraph (2A)";

(b) after paragraph (2) insert—

"(2A) The time limit is 10 working days beginning with the day after the day on which the notification is given unless this period is extended by—

(a) the person investigating, or

(b) in the case of an investigation other than by the Director General acting personally, the Director General.

(2B) Where a notification is given under paragraph (1), the person investigating must—

(a) provide a copy of the terms of reference of the investigation to the person whose conduct is in question, or

(b) give the person whose conduct is in question a notice stating that the terms of reference of the investigation are not being provided and explaining why,

where practicable, at the same time as notification is given under paragraph (1), or otherwise within a period of five working days beginning with the first working day after the day on which such notification is given.

(2C) Where a copy of the terms of reference of the investigation has been provided under paragraph (2B) and those terms are revised, the person investigating must provide a copy of the revised terms to the person whose conduct is in question as soon as practicable.";

(c) in paragraph (3)—

(i) for "and (2)" substitute ", (2), (2B) and (2C)";

(ii) after "the notification" insert "or providing a copy of the terms, or revised terms, of reference of the investigation";

(d) after paragraph (3) insert—

"(3A) A copy of the terms, or revised terms, of reference of the investigation provided under paragraph (2B) or (2C) may be in a form which keeps anonymous the identity of the complainant (if any) or any other person.".

Amendment to regulation 59

45. In regulation 59 (manner in which duties to provide information to the complainant are to be performed)—

(a) in paragraph (2) for "management" substitute "direction";

(b) omit paragraph (8).

Amendment to regulation 60

46. In regulation 60 (exceptions to the duty to keep the complainant informed and to provide information for other persons)—

(a) in paragraph (1)—

(i) for the words from "mentioned in" to "and 68(12)" substitute "in the regulations set out in paragraph (1A)";

(ii) in sub-paragraph (c), in paragraph (i) omit "the Chief Executive,";

(b) after paragraph (1) insert—

"(1A) The regulations are—

(a) regulation 38(10);

(b) regulation 39A(5);

(c) regulation 54(1) and (2);

(d) regulation 55(7) and (8);

(e) regulation 67(11);

(f) regulation 68(12);

(g) regulation 70A(13);

(h) regulation 70B(6);

(i) regulation 75(5) and (6).";

(c) in paragraph (5)—

(i) in sub-paragraph (a) after "disciplinary proceedings" insert "or appeal against the outcome of such proceedings";

(ii) in sub-paragraph (b) after "such proceedings" insert "or appeal".

Amendment to regulation 61

47. In regulation 61 (copies of complaints etc.), in paragraph (1) after "recording of complaints)" insert "or 28A(4) (recording of complaints)".

Amendment to regulation 62

48. In regulation 62 (notification of actions and decisions), in paragraph (1)—

(a) for "appeals to" substitute "reviews by";

(b) for "received a memorandum under regulation 67(9) or regulation 74(3)" substitute "made a determination under regulation 67(10)".

Amendment to regulation 63

49. In regulation 63 (information for complainant about disciplinary recommendations)—

(a) in paragraph (1) for sub-paragraph (a) substitute—

"(a) the Director General makes recommendations under regulation 74(8)(c) (reviews by the Director General with respect to an investigation), and";

(b) in paragraph (2) omit "in the case of an investigation of a complaint";

(c) in paragraphs (2)(a) and (3)(a) for "71" substitute "74(8)(c)".

Amendment to regulation 64

50. In regulation 64 (register to be kept by the Director General), in paragraph (2) for sub-paragraph (a) substitute—

"(a) learning lessons from the handling of complaints, conduct matters or DSI matters;

(aa) demonstrating the thoroughness and effectiveness of the handling of complaints or such matters;".

Amendment to regulation 66

51. In regulation 66 (final reports on investigations: complaints, conduct matters and certain DSI matters), in paragraph (3)—

(a) omit "45 (investigations supervised by the Director General),";

(b) for "management or under the supervision" substitute "direction";

(c) for "managed" substitute "directed".

Amendment to regulation 67

52. In regulation 67 (action by the Director General in response to an investigation report under regulation 66)—

(a) in paragraph (1), in sub-paragraph (a) for "management" substitute "direction";

(b) after paragraph (1) insert—

"(1A) But if the Director General determines under regulation 70A (power of the Director General to require a re-investigation) that the complaint, recordable conduct matter or DSI matter is to be re-investigated, the provisions of this regulation other than paragraph (2)(a) (read with paragraph (2A)) do not apply, or cease to apply, in relation to that report.";

(c) after paragraph (2) insert—

"(2A) Where the Director General would contravene regulation 14A by sending a copy of a report in its entirety to the appropriate authority under paragraph (2)(a) or to the Director of Public Prosecutions under paragraph (2)(c), the Director General must instead send a copy of the report after having removed or obscured the information which by virtue of regulation 14A the Director General must not disclose.";

(d) for paragraph (8) substitute—

"(8) On receipt of the report, or on its completion by the Director General, the Director General must also seek the views of the appropriate authority on whether any person to whose conduct the investigation related has a case to answer in respect of their conduct or has no case to answer.

(8A) Where the Director General seeks the views of the appropriate authority, the Director General must notify the appropriate authority of the Director General's opinion as to the matters mentioned in paragraph (8B).

(8B) The matters are—

(a) whether any person to whose conduct the investigation related has a case to answer in respect of their conduct or has no case to answer;

(b) whether or not disciplinary proceedings should be brought against any such person.";

(e) for paragraph (9) substitute—

"(9) The appropriate authority must provide the Director General with its views (if any) on those matters before the expiry of the time limit mentioned in paragraph (9A).

(9A) The time limit is 28 days beginning with the day after the day on which the Director General seeks the appropriate authority's views in accordance with paragraph (8), unless this period is extended by the Director General."

(f) for paragraph (10) substitute—

"(10) Having considered the views (if any) of the appropriate authority, the Director General must make a determination as to—

(a) whether any person to whose conduct the investigation related has a case to answer in respect of their conduct or has no case to answer, and

(b) where there is such a case to answer, whether disciplinary proceedings should be brought against any person to whose conduct the investigation related.

(10A) The Director General must notify the appropriate authority of the Director General's determination under paragraph (10).

(10B) Where the Director General determines that disciplinary proceedings should be brought against a person, the Director General must direct the appropriate authority to bring those proceedings.

(10C) The Director General must also direct the appropriate authority to determine what action (if any) the appropriate authority will in its discretion take, not being action involving the bringing of disciplinary proceedings, in respect of the matters dealt with in the report and having regard to the Director General's determination under paragraph (10).

(10D) The appropriate authority must comply with a direction given under paragraph (10B) and must secure that the proceedings, once brought, are proceeded with to a proper conclusion.

(10E) The Director General may at any time withdraw a direction given under paragraph (10B).

(10F) Where the Director General withdraws a direction under paragraph (10E), paragraph (10D) does not impose any obligation in relation to any time after the withdrawal of the direction and regulation 71 (duties with respect to disciplinary proceedings) ceases to apply in relation to the withdrawn direction.

(10G) The appropriate authority must keep the Director General informed of the action it takes in response to a direction given under paragraph (10B).

(10H) The appropriate authority must comply with the direction given under paragraph (10C) and must notify the Director General of the determination it makes.

(10I) On receipt of the report or on its completion by the Director General, where it is a report of an investigation of a complaint, the Director General may also make a recommendation under regulation 70B.";

(g) in paragraph (11) for "paragraph (10)(b)" substitute "paragraph (10)";

(h) in paragraph (12)—

(i) in sub-paragraph (b) for "paragraph (10)(b)" substitute "paragraph (10)";

(ii) in sub-paragraph (c) for "to be recommended" substitute "directed";

(i) after paragraph (12) insert—

"(12A) Where the Director General determines under paragraph (10) that no disciplinary proceedings should be brought against a person to whose conduct the investigation related, the Director General must provide that person with a copy of the report on the investigation or such parts of it as relate to that person.

(12B) But paragraph (12A) does not apply if the Director General believes that providing a copy of the report, or part of it, might prejudice any investigation or proceedings (including a criminal investigation or proceedings) or review under regulation 74.

(12C) A copy of the report, or part of it, provided under paragraph (12A) may be in the form which keeps anonymous the identity of the complainant (if any).

(12D) Where the Director General would contravene regulation 14A by providing a copy of the report, or a part of it, under paragraph (12A), the Director General must instead provide the copy having removed or obscured the information which by virtue of regulation 14A must not be disclosed.".

Amendment to regulation 68

53. In regulation 68 (action by the appropriate authority in response to an investigation report under regulation 66)—

(a) in paragraph (1)—

(i) in sub-paragraph (a) for "66(2); or" substitute "66(2).";

(ii) omit sub-paragraph (b);

(b) in paragraph (2) omit "or (as the case may be) of the copy,";

(c) omit paragraph (6);

(d) omit paragraphs (8) to (10);

(e) in paragraph (11)—

(i) omit "or (as the case may be) copy,";

(ii) in sub-paragraph (a) for paragraph (ii) substitute—

"(ii) where there is such a case to answer, whether disciplinary proceedings should be brought against any person to whose conduct the investigation related; and";

(iii) in sub-paragraph (b) for "those matters" substitute "the matters dealt with in the report";

(f) in paragraph (13) for sub-paragraph (c) substitute—

"(c) the complainant's right to apply for a review under regulation 74 (reviews by the Director General with respect to an investigation).";

(g) after paragraph (13) insert—

"(13A) Where the appropriate authority determines under paragraph (11) that no disciplinary proceedings should be brought against a person to whose conduct the investigation related, the appropriate authority must provide that person with a copy of the report on the investigation or such parts of it as relate to that person.

(13B) But paragraph (13A) does not apply if the appropriate authority believes that providing a copy of the report, or part of it, might prejudice any investigation or proceedings (including a criminal investigation or proceedings) or review under regulation 74.

(13C) A copy of the report, or part of it, provided under paragraph (13A) may be in the form which keeps anonymous the identity of the complainant (if any).

(13D) Where the appropriate authority would contravene regulation 14A by providing a copy of the report, or a part of it, under paragraph (13A), the Director General must instead provide the copy having removed or obscured the information which by virtue of regulation 14A must not be disclosed.".

Amendment to regulation 69

54. In regulation 69 (final reports on investigations: other DSI matters) after paragraph (3) insert—

"(4) Where a person would contravene regulation 14A by sending a copy of a report in its entirety to the appropriate authority under sub-paragraph (2)(b), the person must instead send a copy of the report after having removed or obscured the information which by virtue of regulation 14A the person must not disclose.".

Insertion of regulations 70A to 70D

55. After regulation 70 (action by the Director General in response to an investigation report under regulation 69) insert—

"Power of the Director General to require a re-investigation

70A.—(1) This regulation applies where—

(a) a report on an investigation of a complaint, recordable conduct matter or DSI matter carried out under the direction of the Director General has been submitted to the Director General under regulation 66(3)(a) or 69(2)(a), or

(b) a report on an investigation of a complaint, recordable conduct matter or DSI matter carried out by a person designated by the Director General has been submitted to the Director General (or, in the case of an investigation carried out under regulation 48 by the Director General personally, is otherwise completed by the Director General) under regulation 66(5)(a) or 69(2)(a).

(2) The Director General may at any time determine that the complaint, recordable conduct matter or DSI matter is to be re-investigated if satisfied that there are compelling reasons for doing so.

(3) Where the Director General makes a determination under paragraph (2), the Director General must determine that the re-investigation is to take the form of an investigation by the Director General unless paragraph (4) or (5) applies, in which case the Director General must determine that the re-investigation is to take the form described in those paragraphs.

(4) This paragraph applies where the Director General determines that it would be more appropriate for the re-investigation to take the form of an investigation by the appropriate authority under the direction of the Director General.

(5) This paragraph applies where the Director General determines that it would be more appropriate for the re-investigation to take the form of an investigation by a police force under the direction of the Director General.

(6) Where—

(a) the Director General determines under paragraph (3) or (9) that a re-investigation is to take the form of an investigation by the Director General, and

(b) at any time after that the Director General determines that paragraph (4) or (5) applies in relation to the re-investigation,

the Director General may make a further determination under this paragraph (to replace the earlier one) that the re-investigation is to take the form of an investigation by the appropriate authority under the direction of the Director General or by a police force under the direction of the Director General.

(7) Where the Director General determines under paragraph (3) or (6) that a re-investigation is to take the form of an investigation by the appropriate authority under the direction of the Director General, the Director General must keep under review whether paragraph (4) continues to apply in relation to the re-investigation.

(8) Where the Director General determines under paragraph (3) or (6) that a re-investigation is to take the form of an investigation by a police force under the direction of the Director General, the Director General must keep under review whether paragraph (5) continues to apply in relation to the re-investigation.

(9) If, on such a review, the Director General determines that paragraph (4) or (5) no longer applies in relation to a re-investigation, the Director General must make a further determination under this paragraph (to replace the earlier one) that the re-investigation is instead to take the form of an investigation by the Director General.

(10) Paragraphs (7) and (8) of regulation 38 apply in relation to a further determination under paragraph (6) or (9) as they apply in the case of a further determination under paragraph (4F) or (4G) of that regulation.

(11) The provisions of these Regulations apply in relation to any re-investigation in pursuance of a determination under this regulation as they apply in relation to any investigation in pursuance of a determination under regulation 38.

(12) The Director General must notify the appropriate authority of any determination that the Director General makes under this regulation and of the Director General's reasons for making the determination.

(13) The Director General must also notify the following of any determination that the Director General makes under this regulation and of the Director General's reasons for making the determination—

(a) every person entitled to be kept properly informed in relation to the complaint, recordable conduct matter or DSI matter (as the case may be) under regulation 55;

(b) where the determination is made in relation to a complaint, the complainant;

(c) except in a case where it appears to the Director General that to do so might prejudice any proposed re-investigation, the person to whose conduct the re-investigation will relate.

(14) Regulation 60 has effect in relation to the duties imposed on the Director General by paragraph (13) of this regulation.

(15) In relation to a matter that was formerly a DSI matter but was subsequently recorded as a conduct matter under regulation 36(5), the reference in paragraph (12) to the appropriate authority is a reference to the appropriate authority in relation to the person whose conduct was in question.

(16) The reference to a report in paragraph (1) includes a report on a re-investigation by virtue of this regulation or regulation 74(8)(b).

Recommendations by the Director General to remedy complaints

70B.—(1) A recommendation under this regulation (for the purposes of regulations 67 and 74) is a recommendation to the appropriate authority of a kind described at paragraph (2), which is made with a view to remedying the matters raised in a complaint.

(2) The kinds of recommendation are—

(a) a recommendation that an apology be made to the complainant concerned;

(b) a recommendation that any property seized from the complainant concerned be returned;

(c) any other recommendation, other than a recommendation that compensation be paid, which the Director General considers appropriate to remedy the matters raised in the complaint.

(3) Where a recommendation is made under this regulation, the appropriate authority must provide the Director General with a written response stating—

(a) whether the appropriate authority accepts the recommendation;

(b) if the recommendation is accepted, the steps the appropriate authority is proposing to take to give effect to the recommendation;

(c) if the recommendation is not accepted, the reasons why not.

(4) Subject to paragraph (5), the appropriate authority must provide the response before the end of the period of 28 days beginning with the day after the day on which the recommendation was made.

(5) The Director General may extend the period mentioned in paragraph (4) and if an extension is granted the appropriate authority must provide the response before the end of the extended period.

(6) The Director General must send a copy of the recommendation and the response to it to—

(a) the complainant concerned;

(b) every person entitled to be kept properly informed in relation to the complaint under regulation 55; and

(c) except in a case where it appears to the Director General that to do so might prejudice any investigation (including a criminal investigation), the person complained against (if any).

(7) Regulation 60 has effect in relation to the duties imposed by paragraph (6) of this regulation.

Recommendations by the Director General

70C.—(1) This regulation applies where the Director General has received a report (or otherwise completed one in relation to an investigation carried out under regulation 48 by the Director General personally) under—

(a) regulation 66(3) or (5) (final report on investigations: complaints, conduct matters and certain DSI matters), or

(b) regulation 69(2) or (2A) (final reports on investigations: other DSI matters).

(2) This regulation also applies where the Director General has made a determination on a review under regulation 74 (reviews by the Director General with respect to an investigation).

(3) The Director General may make a recommendation in relation to a matter dealt with in the report or review.

(4) Where this regulation applies—

(a) by virtue of paragraph (1)(a) and the report is a report of an investigation of a complaint, or

(b) by virtue of paragraph (2),

a recommendation made under paragraph (3) may not be a recommendation of a kind described in regulation 70B(2) (recommendations by the Director General to remedy complaints).

(5) A recommendation under this regulation may be made to any person if it is made—

(a) following the receipt or completion of a report relating to—

(i) a DSI matter,

(ii) a conduct matter that is required to be referred to the Director General under regulation 30(1) or that the Director General is treating as having been referred under regulation 30A(1), or

(iii) a complaint that is required to be referred to the Director General under regulation 28(1) or that the Director General is treating as having been referred under regulation 28A(1), or

(b) following a determination on a review relating to a complaint of a type referred to in sub-paragraph (a)(iii).

(6) In any other case, a recommendation under this regulation may only be made to the appropriate authority.

(7) Where the Director General makes a recommendation under this regulation, the Director General must also—

(a) publish the recommendation, and

(b) send a copy of it—

(i) to the appropriate authority;

(ii) to any person to whom the Director General thinks a copy should be sent.

(8) Nothing in this regulation affects the power of the Director General to make recommendations or give advice under regulation 7(1)(e).

Response to recommendations under regulation 70C

70D.—(1) A person to whom a recommendation under regulation 70C is made must provide to the Director General a response in writing stating—

(a) what action the person has taken or proposes to take in response to the recommendation, or

(b) why the person has not taken, or does not propose to take, any action in response.

(2) Subject to paragraph (3), the person must provide the response before the end of the period of 56 days beginning with the day on which the recommendation was made.

(3) The Director General may extend the period of 56 days following an application received before the end of the period, and if an extension is granted, the person must provide the response before the end of the extended period.

(4) But if proceedings for judicial review of the Director General's decision to make a recommendation are started during the period allowed by paragraph (2) or (3), that period is extended by however many days the proceedings are in progress.

(5) On receiving a response, the Director General must, within the period of 21 days beginning with the day on which the Director General received it—

(a) publish the response, and

(b) send a copy of it to any person who was sent a copy of the recommendation under regulation 70C(7)(b),

unless the person giving the response has made representations under paragraph (6).

(6) The person giving the response may, at the time of providing it to the Director General, make representations to the Director General asserting that the requirements of publication and disclosure under paragraph (5) should not apply to the response, or to particular parts of it.

(7) On receiving such representations, the Director General may decide—

(a) that the response should not be published, or that only parts of it should be published;

(b) that the response should not be disclosed, or that only parts of the response should be disclosed.

(8) Where, following a decision on representations, the Director General decides to publish or disclose a response (in whole or in part), the Director General must do so only after the person giving the response has been informed of the Director General's decision, and—

(a) in a case where the Director General has decided to accept all of the representations, the Director General must do so within the period of 21 days beginning with the day on which the Director General received the response;

(b) in a case where the Director General has decided to reject any of the representations, the Director General must do so—

(i) within the period of 21 days beginning with the day on which the person was informed of the Director General's decision on the representations, but

(ii) not before the end of the period of 7 days beginning with that day.

(9) But if proceedings for judicial review of the Director General's decision to reject a representation are started during the period of 7 days referred to in paragraph (8)(b)(ii)—

(a) the Director General must not publish or disclose the response while the proceedings are in progress;

(b) if the court upholds the Director General's decision to reject a representation, the Director General must publish and disclose the response (in whole or in part, as appropriate) before the end of the period of 7 days beginning with the day on which the proceedings are no longer in progress.

(10) Where an appropriate authority makes a response under this regulation, the appropriate authority must, at the time the Director General publishes the response, also publish the response (to the same extent as published by the Director General) and the recommendation under regulation 70C.

(11) For the purposes of this regulation—

(a) "disclosing" a response means sending a copy of it as mentioned in paragraph (5)(b);

(b) the period during which judicial review proceedings are in progress includes any day on which an appeal is in progress or may be brought.

(12) This regulation does not apply, or ceases to apply, in relation to a recommendation made by virtue of regulation 70C(1) if the Director General determines under regulation 70A that the complaint, recordable conduct matter or DSI matter that the Director General received a report on, or otherwise completed, is to be re-investigated.".

Amendment to regulation 71

56. In regulation 71 (duties with respect to disciplinary proceedings)—

(a) for paragraph (1) substitute—

"(1) This regulation applies where, in the case of any investigation—

(a) the appropriate authority has given, or is required to give, a notification under regulation 68(12) (action by the appropriate authority in response to an investigation report under regulation 66) of the action it is proposing to take in relation to the matters dealt with in any report of the investigation, or

(b) the Director General has given the appropriate authority a direction under regulation 67(10B) (action by the Director General in response to an investigation report under regulation 66) or regulation 74(8B) (reviews by the Director General with respect to an investigation).";

(b) in paragraph (2)—

(i) for "under this regulation" substitute "under regulation 67, 68 or 74";

(ii) for sub-paragraph (a) substitute—

"(a) to take the action which has been, or is required to be, set out in the notification or direction, and";

(c) omit paragraphs (3) to (8);

(d) for paragraph (9) substitute—

"(9) The appropriate authority must keep the Director General informed of whatever action it takes in pursuance of its duty under paragraph (2).".

Amendment of the heading of Part 9

57. In the heading of Part 9 for "Appeals" substitute "Reviews by the Director General".

Omission of regulation 73

58. Omit regulation 73 (appeals to the Director General: failures to notify or record a complaint).

Amendment to regulation 74

59. In regulation 74 (appeals to the Director General with respect to an investigation)—

(a) in the heading for "Appeals to" substitute "Reviews by";

(b) for paragraphs (1) to (6) substitute—

"(1) This regulation applies where a complaint has been subjected to an investigation by the appropriate authority on its own behalf.

(2) Where this regulation applies, the complainant has the right to apply to the Director General for a review of the outcome of the complaint.

(3) The Director General must notify the following of an application for a review under paragraph (2)—

(a) the appropriate authority,

(b) every person entitled to be kept properly informed in relation to the complaint under regulation 55, and

(c) the person complained against, (if any) unless it appears to the Director General that to do so might prejudice any proposed review or re-investigation of the complaint.

(4) Where the Director General so requires on the making of an application for a review under paragraph (2), the appropriate authority must provide the Director General with—

(a) a copy of the report of the investigation, and

(b) such information concerning the authority's determinations under regulation 68 as is described in a notification given by the Director General to the authority.

(5) On a review applied for under paragraph (2), the Director General must determine whether the outcome of the complaint is a reasonable and proportionate outcome.

(6) In making a determination under paragraph (5), the Director General may review the findings of the investigation.";

(c) omit paragraph (7);

(d) for paragraph (8) substitute—

"(8) Where, following a review under this regulation, the Director General finds that the outcome of the investigation is not a reasonable and proportionate outcome, the Director General may—

(a) make the Director General's own findings (in place of, or in addition to, findings of the investigation);

(b) direct that the complaint be re-investigated;

(c) make a recommendation to the appropriate authority in respect of any person—

(i) that the person has a case to answer in respect of their conduct or has no case to answer in relation to the person's conduct to which the investigation related;

(ii) that disciplinary proceedings are brought against the person in respect of the person's conduct to which the investigation related;

(iii) that any disciplinary proceedings brought against that person are modified so as to deal with such aspects of that conduct as may be so specified;

(d) make a recommendation under regulation 70B.

(8A) Where the Director General makes a recommendation under paragraph (8)(c), the appropriate authority must notify the Director General whether it accepts the recommendation and (if it does) set out in the notification the steps that it is proposing to take to give effect to it.

(8B) If, after the Director General has made a recommendation under paragraph (8)(c), the appropriate authority does not take steps to secure that full effect is given to that recommendation, the Director General may direct the appropriate authority to take steps for that purpose.

(8C) A direction under paragraph (8B) may, to such extent as the Director General thinks fit, set out the steps to be taken by the appropriate authority in order to give effect to the recommendation.

(8D) Where the Director General gives the appropriate authority a direction under this regulation, the Director General must supply the appropriate authority with a statement of the Director General's reasons for doing so.

(8E) The Director General may at any time withdraw a direction given under paragraph (8B) and thereafter regulation 71 (duties with respect to disciplinary proceedings) ceases to apply in relation to the withdrawn direction.";

(e) omit paragraph (9);

(f) in paragraph (10) for "on an appeal" substitute "following a review";

(g) in paragraph (14)—

(i) for "appeal" substitute "application for a review";

(ii) for "28 days of the date", substitute "a period of 28 days beginning with the day after the day";

(h) in paragraph (15) for "appeal", in both places it occurs, substitute "application for a review";

(i) for paragraph (16) substitute—

"(16) Where the Director General receives such an application for a review, the Director General must request any information from any person which the Director General considers necessary to dispose of the review.

(16A) Where the Director General makes a request for information, regulation 48A(2) (limitation on information notices) applies to that request as it applies to an information notice served under that regulation.";

(j) in paragraph (17) for "appeal" substitute "application for a review";

(k) in paragraph (19) for "appeal" substitute "review".

Amendment to regulation 75

60. In regulation 75 (reviews and re-investigations following an appeal)—

(a) for the heading substitute "Re-investigations following a review by the Director General";

(b) omit paragraph (1);

(c) in paragraph (2) omit "or paragraph (1)";

(d) in paragraph (4) for "74(9) or paragraph (1)" substitute "74(8)".

(e) after paragraph (6) insert—

"(7) Regulation 60 has effect in relation to the duties imposed by paragraphs (5) and (6) of this regulation.".

Jeff Smith
Anna Turley

17th June 2025 — Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Revenue and Customs (Complaints and Misconduct) Regulations 2010 ("the principal Regulations") which govern the recording, handling and investigating of complaint, conduct matters and death and serious injury matters in relation to His Majesty's Revenue and Customs ("HMRC") and confer oversight functions in respect of the same on the Independent Office for Police Conduct ("IOPC").

The amendments made to the principal Regulations:

- reflect legislative reform made in respect of police complaints and misconduct by the Policing and Crime Act 2017 (amending the Police Reform Act 2002) and the Police (Complaints and Misconduct) Regulations 2020 (S.I. 2020/2) insofar as is appropriate to maintain alignment and consistency of the IOPC's oversight function,
- focus IOPC's oversight to HMRC officers and Commissioners acting in connection with the exercise of their duties and, for the mandatory referral for matters not relating to death or serious injury, whose conduct relates to the performance of a "specified enforcement activity", and
- reflect recent changes to HMRC's organisational structure.

HMRC structural changes

Regulation 3(a) amends regulation 3 of the principal Regulations to amend the definition of "appropriate authority" and "the Commissioners", and to add a definition of "a Permanent Secretary". This is to take account of the revised structuring of the organisation of HMRC which in turn has led to a revision in the structure of the appropriate authority in relation to HMRC complaints and misconduct matters. Regulations 9, 16(b), 19(d)(i), 33 and 46(a)(ii) makes similar amendments to regulations 18, 28, 30, 44 and 60 of the principal Regulations.

Focused IOPC oversight

Referral of matters by HMRC for IOPC oversight

Regulations 16(a)(i) and 19(a)(i) amend regulations 28(1) and 30(1) of the principal Regulations, respectively. The duties of an appropriate authority to refer a complaint or a conduct matter to the Director General of the IOPC are amended so that they are only capable of arising in cases concerning the conduct of a Commissioner or officer of HMRC acting in connection with the exercise of their duties.

Regulations 16(a)(ii) and 19(b) amend regulations 28(1)(b) and 30(2) of the principal Regulations, respectively. The result is that a complaint or conduct matter, not related to death or serious injury, is subject to mandatory referral if it relates to the performance of a "specified enforcement activity" (see below) as well as meeting the descriptions in regulation 28(1)(b)(i)-(v) (for complaints) and regulation 30(2)(a)-(f) (for conduct matters).

Regulations 16(a)(iii) and 19(a)(ii) amend regulations 28(1)(d) and 30(1)(c) of the principal Regulations, respectively. The power of the Director General to call for any complaint or conduct matter to be referred to the Director General for the Director General's consideration is replaced with a power to call for complaints or conduct matters alleging conduct of a kind described by regulation 28(1)(a) or (b) (for complaints) or regulation 30(1)(a) or (b) (for conduct matters) to be referred.

Regulations 16(c) and (d) and 19(c) and (d) amend regulations 28(4) and (5) and 30(5) and (6) of the principal Regulations, respectively. The ability to voluntarily refer a complaint or conduct matter to the Director General of the IOPC is similarly linked to matters concerning the exercise of a duty and, in the case of serious injury, the performance of a specified enforcement activity.

Meaning of "specified enforcement activity"

Regulation 16(f) inserts new regulation 28(11) into the principal Regulations to provide the definition of "specified enforcement activity". It means:

(a) an activity carried out for the purpose of, or in connection with, a "criminal investigation" (as also defined by new paragraph (11)); and

(b) in all other cases, an activity which is, or is connected with, the exercise of the listed powers, available to HMRC during civil investigations (including powers of entry, search and seizure of property and provision of information) and includes activities carried out in connection with authorisations granted under the Regulation of Investigatory Powers Act 2000.

Regulation 19(f) inserts new regulation 30(11) into the principal Regulations which extends this definition to uses of the term in that regulation.

Reflecting legislative reform for police complaints and misconduct

Handling of sensitive information

Regulation 8 inserts new regulation 14A into the principal Regulations. New regulation 14A sets out that where the Director General receives sensitive information, defined at paragraph (3), the Director General must not disclose the information or the fact that it has been received unless the relevant authority (as defined in paragraph (6)) consents to disclosure. The restriction also applies to an investigator appointed under regulation 46 or 47 of the principal Regulations. New regulation 14A(5) places a duty on the person providing sensitive information to make the Director General or the investigator aware that the information is intelligence service information or protected information (as defined in paragraph (6)). Regulation 54 makes consequential amendments to regulation 69 of the principal Regulations to allow for redacted reports to be provided so new regulation 14A is not contravened.

Efficiency of complaints handling, recording and notifications

Regulation 10 amends regulation 19 of the principal Regulations. It removes the requirement for the Director General to obtain the consent of a complainant before notifying the appropriate authority that a complaint has been received, and replaces it with a requirement to notify the appropriate authority unless there are exceptional circumstances to justify the notification not being given - new paragraphs (1) and (1A). It also removes the exception to the duty to record complaints where the subject matter of the complaint has been, or is already being, dealt with by criminal or disciplinary proceedings. As a result, all complaints must be recorded by the appropriate authority unless the complaint is withdrawn. It also creates a new duty requiring the appropriate authority to notify a complainant that their complaint has been recorded - new paragraph (5A). Because of the new recording requirements, regulation 12 omits regulation 21 of the principal Regulations (appeal against the non-recording of a complaint) and regulation 58 omits regulation 73 of the principal Regulations (appeals to the Director General: failures to notify or record a complaint). Consequentially, regulations 6(a) and 32(a) make amendments to regulation 9 and regulation 43 of the principal Regulations to reflect the omission of regulation 19(3) and regulation 21.

Regulation 11 amends regulation 20 of the principal Regulations so that the Director General may also determine the form that an appropriate authority's record of a conduct matter covered by regulation 24 (conduct matters in other cases), must take. As a result, regulation 14(b) omits regulation 24(6) of the principal Regulations. A similar amendment is made by regulation 22 which omits regulation 32(2) of the principal Regulations.

Regulation 13 amends regulation 22(2) of the principal Regulations to provide that when the appropriate authority handles a complaint, it must do so in a reasonable and proportionate manner. Regulation 18(a) makes similar provision in respect of regulation 29(3) of the principal Regulations which applies to the Director General's handling of complaints referred by HMRC.

Regulation 18(b) amends regulation 29(4) of the principal Regulations so that, in cases where the Director General decides it is not necessary for a complaint to be investigated by the Director General and refers the complaint back to the appropriate authority, the Director General is not required to give notice of that referral to the person complained about if it might prejudice an existing or potential investigation of the complaint. A similar amendment is also made by regulation 21 to regulation 31(3)(b) of the principal Regulations.

Widening of the meaning of "serious corruption" for complaints and conduct matters

Regulation 14(a) amends regulation 24 of the principal Regulations to specify that "serious corruption" includes abuse of position for a sexual purpose or the purpose of pursuing an improper emotional relationship. This reflects amendments to the equivalent legislation governing the IOPC's oversight of the police. Regulations 16 and 19 make similar amendment to regulation 28 and 30 of the principal Regulations.

New power of initiative enabling IOPC to treat a complaint or conduct matter as referred

Regulation 17 inserts new regulation 28A into the principal Regulations which provides the Director General of the IOPC with the power to initiate an investigation into a complaint that has not been referred by HMRC. Regulations 20 and 23 insert similar regulations 30A and 34A to the principal Regulations in respect of conduct matters and Death or Serious Injury ("DSI") matters respectively. Regulations 16(e) and 19(e) make consequential updates to regulations 28 and 30 of the principal Regulations to reflect the addition of new regulations 28A and 30A, respectively. Regulation 47 also makes a consequential change to regulation 61 of the principal Regulations to extend the obligation, to supply a copy of the record made of a complaint, to complaints recorded under new regulation 28A.

Conducting investigations

Regulation 26 amends regulation 38 of the principal Regulations to amend and streamline the forms of investigation available. Supervised investigations are removed, and managed investigations become directed investigations. It also introduces a new presumption that an investigation by the appropriate authority on its own behalf will be the appropriate form of investigation, unless the seriousness of the case or other public interest is such that another form of investigation is required. In such a case the investigation will be by the Director General unless a Director General directed investigation is more appropriate. In cases where the investigation is being directed by the Director General, the Director General is required to keep the decision, as to the form of investigation, under review. A further notification requirement is added requiring the Director General to notify interested parties identified in the regulation of the decisions made about the form of investigation. As a consequence:

- regulations 29 and 34 omit regulations 40 (power of the Director General to impose requirements in relation to an investigation which it is supervising) and 45 (investigations supervised by the Director General) of the principal Regulations, and
- regulations 3(b), 7(c), 24(a) and (d), 25(a), 27, 30, 35, 36, 38, 39, 42, 43, 45(a), 50, 51, 52, 53 and 56 make amendments to regulations 3, 12, 36, 37, 39, 41, 46, 47, 49, 50, 54, 55, 59, 64, 66, 67, 68 and 71 of the principal Regulations respectively to reflect the updated forms of investigation and the subsequent omission of regulations 40 and 45.

Regulation 36 also amends regulation 47 of the principal Regulations to include a process for the selection and approval of a person to be appointed to carry out a directed investigation.

Regulation 24(b), (c) and (e) also amends regulation 36 of the principal Regulations which applies to directed investigations into DSI matters. Under new paragraph (2ZA), the Director General must notify the appropriate authority if the Director General determines that there is an indication that the person being investigated may have committed a criminal offence or has behaved in a way which would justify the bringing of disciplinary proceedings. This new duty applies without the requirement for the person carrying out a directed investigation to make a submission to the Director General (under paragraph (1)) or for the Director General to have considered that submission (under paragraph (2)).

Regulation 28 inserts new regulation 39A into the principal Regulations which requires the investigating authority to provide the information identified, including information relating to the estimated time it will take to submit the final report, when an investigation is not completed within a defined relevant period.

Regulation 31 omits regulation 42 of the principal Regulations and, as a consequence, the investigator is required to complete and submit an investigation report in all cases, even those which are discontinued. As a consequence, regulations 7(b) and 41 amend regulations 12 and 52 of the principal Regulations, respectively, to remove rules dealing with discontinued investigations.

Regulation 32(c) amends regulation 43 of the principal Regulations to update the time period for an appropriate authority to wait until treating a matter as withdrawn by the complainant. Regulation 40 substitutes regulation 51 of the principal Regulations and includes a new requirement for the Director General or the appropriate authority to write to the complainant to establish their views when related criminal proceedings have been concluded. Similar time periods are introduced for a complainant to make representations relating to the resumption of an investigation after criminal proceedings.

New power for IOPC to issue information notices

Regulation 37 inserts new regulations 48A to 48C into the principal Regulations. New regulation 48A confers a new power for the Director General of the IOPC to serve an information notice on any person, requiring that person to provide the Director General with information that is reasonably required for the purposes of an investigation being carried out by the Director General. It also sets out what an information notice may not require a person to do or provide (paragraph (2)), what the notice must specify including the time period for compliance and a right of appeal (paragraph (3)), and cancellation of the notice by the Director General. New regulation 48B sets out the consequences for failure to comply with a regulation 48A information notice, which can lead to inquiry by the High Court and dealing with the person as if they had committed contempt of court. New regulation 48C sets out a right of appeal against the service of a information notice, and the actions the First-tier Tribunal can take.

Amendments to existing requirements to provide information

Regulation 44 amends regulation 56 of the principal Regulations. It inserts new paragraph (2A) which fixes the time limits for the person whose conduct is being investigated to respond to a notice given under regulation 56(1). New paragraphs (2B), (2C) and (3A) deal with the provision of the terms of reference of the investigation, or an explanation of why terms of reference of the investigation are not being provided, to be given to that person.

Regulation 45(b) omits regulation 59(8) of the principal Regulations. It removes a discretion given to the Director General, and the appropriate authority, to determine when a progress notification should be made in cases where there has been minimal or no progress since the last update.

Regulation 46(a)(i), (b) and (c) update regulation 60 of the principal Regulations which deals with exceptions to duties to keep certain people informed during investigations. New paragraph (1A) is added to set out the duties which are subject to the exception and expands the list (previously set out in paragraph (1)) to includes new duties added by these Regulations. Paragraph (5)(a) and (b) of regulation 60, which deals with exceptions related to disciplinary proceedings, is also updated to include appeals against such proceedings.

Final reports on investigations

Regulation 52 amends regulation 67 of the principal Regulations to replace the power of the Director General of the IOPC to make a recommendation (in respect of whether an officer has a disciplinary case to answer and whether there should be disciplinary proceedings) with a power to make a determination in respect of such matters, having first consulted with the appropriate authority, and to issue directions. Regulations 15, 48(b) and 56 make consequential amendments to regulations 26, 62 and 71 of the principal Regulations to include references to determinations made by the Director General under regulation 67.

Regulation 52 also amends regulation 67 of the principal Regulations to add a requirement to provide a copy of the final report, or relevant parts of the final report to a person whose conduct was the subject of the investigation, if it is determined by the Director General that no disciplinary proceedings are to be brought. A copy of the final report, or part of it, can be withheld or redacted so new regulation 14A is not contravened. Equivalent amendments are made by regulation 53 to regulation 68 of the principal Regulations, in relation to determinations made by the appropriate authority.

Power to require re-investigation

Regulation 55 inserts new regulations 70A to 70D into the principal Regulations.

New regulation 70A provides a power for the Director General of the IOPC to require a matter that has been investigated to be re-investigated. The re-investigation takes the form directed by the Director General. As a consequence, regulation 52(b) amends regulation 67 of the principal Regulations to provide that a determination under that regulation will not be made if there is to be a re-investigation.

New regulation 70B provides a power for the Director General of the IOPC to make a non-disciplinary recommendation to the appropriate authority following an IOPC or directed investigation into a complaint or a review, with a view to remedying that complaint. This may be any kind of recommendation, other than compensation, which the Director General considers appropriate to remedy the complaint, for example an apology.

New regulation 70C provides a power for the Director General of the IOPC to make recommendations in relation to any matter dealt with in an IOPC or directed investigation, or an IOPC review. Any such recommendations are to be published and new regulation 70D provides a framework for responding to recommendations and the publication of such responses.

Reviews of investigations

Regulation 59 amends regulation 74 of the principal Regulations, which governs what recourse a complainant has if the complainant remains dissatisfied with the outcome of any complaint investigated by the appropriate authority on its own behalf. It provides for a single right of review of the outcome of the complaint, under which the Director General of the IOPC may determine whether the outcome was reasonable and proportionate. Where it is determined that the outcome is not reasonable and proportionate, the Director General may make their own findings, direct a reinvestigation, or give a recommendation on disciplinary proceedings. Where a recommendation is made and the appropriate authority does not take steps to give effect to that recommendation, the Director General retains the power (previously provided for in regulation 71 of the principal Regulations) to direct the appropriate authority to take such steps. As a consequence:

- regulation 57 amends the Part heading of Part 9 of the principal Regulations, and regulation 58 omits regulation 73 of the principal Regulations, to reflect the change to a single point of review, and
- regulations 7(a), 25(b), 32(a) and (b), 48(a), 49, 53(c) and (d), 56 and 60 make consequential amendments to regulations 12, 37, 43, 62, 63, 68, 71 and 75 of the principal Regulations, respectively, to reflect the change to a single point of review and the outcomes available to the Director General.

Other miscellaneous amendments

Regulation 4 makes consequential amendments to regulation 5 of the principal Regulations which applies relevant provisions of the Police Reform Act 2002 with modification.

Regulation 5 amends regulation 8 of the principal Regulations to broaden the Chancellor of the Exchequer's power to require reports from the Director General of the IOPC, and from the IOPC, about the carrying out of HMRC oversight functions.

Regulation 6(b) amends regulation 9 of the principal Regulations to include a definition of "the person in question", a term used in paragraph (8) of that regulation.

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

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