



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Inspection and complaints

27 **Inspection**

- (1) The Treasury may make regulations conferring functions on Her Majesty's Inspectors of Constabulary, the Scottish inspectors or the Northern Ireland inspectors in relation to—
 - (a) the Commissioners for Her Majesty's Revenue and Customs, and
 - (b) officers of Revenue and Customs.
- (2) Regulations under subsection (1)—
 - (a) may —
 - (i) in relation to Her Majesty's Inspectors of Constabulary, apply (with or without modification) or make provision similar to any provision of sections 54 to 56 of the Police Act 1996 (c. 16) (inspection);
 - (ii) in relation to the Scottish inspectors, apply (with or without modification) or make provision similar to any provision of [F¹sections 71 to 73 of the Police and Fire Reform (Scotland) Act 2012] (inspection);
 - (iii) in relation to the Northern Ireland inspectors, apply (with or without modification) or make provision similar to any provision of section 41 or 42 of the Police (Northern Ireland) Act 1998 (c. 32) (inspection);
 - (b) may enable a Minister of the Crown or the Commissioners to require an inspection to be carried out;
 - (c) shall provide for a report of an inspection to be made and, subject to any exceptions required or permitted by the regulations, published;
 - (d) shall provide for an annual report by Her Majesty's Inspectors of Constabulary;

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- (e) may make provision for payment by the Commissioners to or in respect of Her Majesty's Inspectors of Constabulary, the Scottish inspectors or the Northern Ireland inspectors.
- (3) An inspection carried out by virtue of this section may not address a matter of a kind which the Comptroller and Auditor General may examine under section 6 of the National Audit Act 1983 (c. 44).
- (4) An inspection carried out by virtue of this section shall be carried out jointly by Her Majesty's Inspectors of Constabulary and the Scottish inspectors—
 - (a) if it is carried out wholly in Scotland, or
 - (b) in a case where it is carried out partly in Scotland, to the extent that it is carried out there.
- (5) Regulations under subsection (1)—
 - (a) shall be made by statutory instrument, and
 - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (6) In this section—
 - (a) “the Scottish inspectors” means the inspectors of constabulary appointed under ^{F2}section 71(2) of the Police and Fire Reform (Scotland) Act 2012], and
 - (b) “the Northern Ireland inspectors” means the inspectors of constabulary appointed under section 41(1) of the Police (Northern Ireland) Act 1998.

Textual Amendments

- F1** Words in s. 27(2)(a)(ii) substituted (1.4.2013) by [The Police and Fire Reform \(Scotland\) Act 2012 \(Consequential Provisions and Modifications\) Order 2013 \(S.I. 2013/602\), art. 1\(2\), Sch. 2 para. 46\(a\)](#)
- F2** Words in s. 27(6)(a) substituted (1.4.2013) by [The Police and Fire Reform \(Scotland\) Act 2012 \(Consequential Provisions and Modifications\) Order 2013 \(S.I. 2013/602\), art. 1\(2\), Sch. 2 para. 46\(b\)](#)

Commencement Information

- I1** S. 27 in force at 7.4.2005 by [S.I. 2005/1126, art. 2\(1\)](#)

28 Complaints and misconduct: England and Wales

- (1) The Treasury may make regulations conferring functions on the ^{F3}Director General of the Independent Office for Police Conduct (“the Director General”)] in relation to—
 - (a) the Commissioners for Her Majesty's Revenue and Customs, and
 - (b) officers of Revenue and Customs.
- (2) Regulations under subsection (1)—
 - (a) may apply (with or without modification) or make provision similar to any provision of or made under Part 2 of the Police Reform Act 2002 (c. 30) (complaints);
 - (b) may confer on the ^{F4}Director General], or on a person acting on ^{F5}the Director General's] behalf, a power of a kind conferred by this Act or another enactment on an officer of Revenue and Customs;
 - (c) may make provision for payment by the Commissioners to or in respect of the ^{F4}Director General] .

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- (3) The [^{F6}Director General] and the Parliamentary Commissioner for Administration may disclose information to each other for the purposes of the exercise of a function—
- (a) by virtue of this section, or
 - (b) under the Parliamentary Commissioner Act 1967 (c. 13).
- (4) The [^{F7}Director General] and the Parliamentary Commissioner for Administration may jointly investigate a matter in relation to which—
- (a) the [^{F7}Director General] has functions by virtue of this section, and
 - (b) the Parliamentary Commissioner for Administration has functions by virtue of the Parliamentary Commissioner Act 1967.
- (5) Regulations under subsection (1)—
- (a) shall be made by statutory instrument, and
 - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (6) Regulations under subsection (1) shall relate to the Commissioners or officers of Revenue and Customs only in so far as their functions are exercised in or in relation to England and Wales^{F8}, including the sea and other waters within the seaward limits of the territorial sea adjacent to England and Wales].

Textual Amendments

- F3** Words in s. 28(1) substituted (31.1.2017 for specified purposes, 8.1.2018 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 9 para. 68\(3\)\(a\)](#); S.I. 2017/1249, [reg. 2 \(with reg. 3\)](#)
- F4** Words in s. 28(2) substituted (31.1.2017 for specified purposes, 8.1.2018 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 9 para. 68\(3\)\(b\)\(i\)](#); S.I. 2017/1249, [reg. 2 \(with reg. 3\)](#)
- F5** Words in s. 28(2) substituted (31.1.2017 for specified purposes, 8.1.2018 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 9 para. 68\(3\)\(b\)\(ii\)](#); S.I. 2017/1249, [reg. 2 \(with reg. 3\)](#)
- F6** Words in s. 28(3) substituted (31.1.2017 for specified purposes, 8.1.2018 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 9 para. 68\(3\)\(c\)](#); S.I. 2017/1249, [reg. 2 \(with reg. 3\)](#)
- F7** Words in s. 28(4) substituted (31.1.2017 for specified purposes, 8.1.2018 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 9 para. 68\(3\)\(d\)](#); S.I. 2017/1249, [reg. 2 \(with reg. 3\)](#)
- F8** Words in s. 28(6) inserted (31.1.2017 for specified purposes) by [Policing and Crime Act 2017 \(c. 3\)](#), [ss. 21\(2\)](#), 183(1)(5)(e)

Commencement Information

- I2** S. 28 in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

29 Confidentiality, &c.

- (1) Where Her Majesty's Inspectors of Constabulary, the Scottish inspectors or the Northern Ireland inspectors obtain information in the course of exercising a function by virtue of section 27—
- (a) they may not disclose it without the consent of the Commissioners, and

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- (b) they may not use it for any purpose other than the exercise of the function by virtue of section 27.
- (2) A report of an inspection by virtue of section 27 may not include information relating to a specified person without his consent.
- (3) Where the [^{F9}Director General of the Independent Office for Police Conduct] or a person acting on [^{F10}the Director General's] behalf obtains information from the Commissioners or an officer of Revenue and Customs, or from the Parliamentary Commissioner for Administration, in the course of exercising a function by virtue of section 28—
- (a) the [^{F11}Director General] or person shall comply with any restriction on disclosure imposed by regulations under that section (and those regulations may, in particular, prohibit disclosure generally or only in specified circumstances or only without the consent of the Commissioners), and
- (b) the [^{F12}Director General] or person may not use the information for any purpose other than the exercise of the function by virtue of that section.
- (4) A person commits an offence if he contravenes a provision of this section.
- (5) It is a defence for a person charged with an offence under this section of disclosing or using information to prove that he reasonably believed—
- (a) that the disclosure or use was lawful, or
- (b) that the information had already and lawfully been made available to the public.
- (6) A person guilty of an offence under this section shall be liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both, or
- (b) on summary conviction, to imprisonment for a term not exceeding 12 months, to a fine not exceeding the statutory maximum or to both.
- (7) A prosecution for an offence under this section may be instituted in England and Wales [^{F13}only by or with the consent of the Director of Public Prosecutions.]
- (8) A prosecution for an offence under this section may be instituted in Northern Ireland only—
- (a) by the Commissioners, or
- (b) with the consent of the Director of Public Prosecutions for Northern Ireland.
- (9) In the application of this section to Scotland or Northern Ireland the reference in subsection (6)(b) to 12 months shall be taken as a reference to six months.
- (10) In this section a reference to the Scottish inspectors or the Northern Ireland inspectors has the same meaning as in section 27.

Textual Amendments

- F9** Words in s. 29(3) substituted (31.1.2017 for specified purposes, 8.1.2018 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 9 para. 68\(4\)\(a\)](#); S.I. 2017/1249, reg. 2 (with reg. 3)
- F10** Words in s. 29(3) substituted (31.1.2017 for specified purposes, 8.1.2018 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 9 para. 68\(4\)\(b\)](#); S.I. 2017/1249, reg. 2 (with reg. 3)

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- F11** Words in s. 29(3)(a) substituted (31.1.2017 for specified purposes, 8.1.2018 in so far as not already in force) by Policing and Crime Act 2017 (c. 3), s. 183(1)(5)(e), **Sch. 9 para. 68(4)(c)**; S.I. 2017/1249, reg. 2 (with reg. 3)
- F12** Words in s. 29(3)(b) substituted (31.1.2017 for specified purposes, 8.1.2018 in so far as not already in force) by Policing and Crime Act 2017 (c. 3), s. 183(1)(5)(e), **Sch. 9 para. 68(4)(d)**; S.I. 2017/1249, reg. 2 (with reg. 3)
- F13** Words in s. 29(7) substituted (27.3.2014) by The Public Bodies (Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions) Order 2014 (S.I. 2014/834), art. 1(1), **Sch. 1 para. 8**

Commencement Information

- I3** S. 29 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

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