
STATUTORY INSTRUMENTS

2005 No. 1133

The Revenue and Customs (Inspections) Regulations 2005

Inspections of guidance

8. The appropriate inspectors may, if the Chancellor of the Exchequer or the Commissioners request them to do so, carry out an inspection of—

- (a) the operation of any guidance issued by the Commissioners to officers for assessing or demanding a civil penalty instead of carrying out a criminal investigation into any matter or vice versa, or
- (b) the operation of any guidance issued by the Commissioners for using other powers to secure any revenue, for the collection and management of which the Commissioners are responsible, instead of assessing or demanding a civil penalty or carrying out a criminal investigation.