STATUTORY INSTRUMENTS

2010 No. 1813

The Revenue and Customs (Complaints and Misconduct) Regulations 2010

PART 5

HANDLING DEATH AND SERIOUS INJURY (DSI)

Duty to record DSI matters

- **32.**—(1) Where a DSI matter comes to the attention of the appropriate authority, it shall be the duty of the appropriate authority to record that matter.
 - (2) If it appears to the IPCC—
 - (a) that any matter that has come to its attention is a DSI matter, but
- (b) that that matter has not been recorded by the appropriate authority,

the IPCC may direct the appropriate authority to record that matter; and it shall be the duty of that authority to comply with the direction.