

---

STATUTORY INSTRUMENTS

---

**2010 No. 1813**

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

**PART 8**

**REPORTS AND RECOMMENDATIONS**

**Complaints against a person whose identity is unascertained**

**72.**—(1) Where a complaint or conduct matter relates to the conduct of a person whose identity is unascertained at the time at which the complaint is made or the conduct matter is recorded, or whose identity is not ascertained during or subsequent to, the investigation of the complaint or recordable conduct matter, these Regulations shall apply in relation to such a person as if it did not include—

- (a) any requirement for the person complained against to be given a notification or an opportunity to make representations;
- (b) any requirement for the IPCC or the appropriate authority to determine whether a criminal offence may have been committed by the person whose conduct has been the subject-matter of an investigation, or to take any action in relation to such a determination;
- (c) any requirement for an appropriate authority to determine whether disciplinary proceedings should be brought against a person whose conduct is the subject-matter of a report.

(2) Where the identity of such a person is subsequently ascertained, the IPCC and the appropriate authority shall take such action in accordance with these Regulations as they see fit, regardless of any previous action taken.