

# Disciplinary reports: April 2024

## Briefings



20 March 2024

### **NOTIFICATION**

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### **Ms Alison Watson**

At a hearing on 14 December 2023, the Disciplinary Tribunal of the Taxation Disciplinary Board considered charges against Ms Alison Watson of Burnley, a member of The Chartered Institute of Taxation, namely:

- By virtue of disciplinary and/or regulatory action taken in relation to Ms Watson by ICAEW's Audit Registration Committee on 13 August 2020 and by its Review Committee on 26 March 2021, Ms Watson has conducted herself in an unbecoming manner which tends to bring discredit upon herself and/or may harm the standing of the profession and/or the CIOT contrary to rule 2.6.3 of the PRPG.

- Ms Watson failed to notify the Head of Professional Standards at CIOT within two months of 13 August 2020 and/or of 26 March 2021 of the said regulatory action having been upheld against her by another professional body to which she belonged contrary to rule 2.14.2.

The Tribunal found all the charges proved and made an Order that Ms Watson be censured. It also ordered that she pay costs of £2,755.

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## **NOTIFICATION**

### **Mr Paul O'Brien**

At a hearing on 31 August 2023, the Disciplinary Tribunal of the Taxation Disciplinary Board found that Mr Paul O'Brien of Knutsford, a member of The Chartered Institute of Taxation, was guilty on his own admission of having conducted himself in an unbecoming manner which tends to bring discredit upon himself and/or may harm the standing of the profession and/or the CIOT contrary to rule 2.6.3 of the PRPG by virtue of having been made subject to disciplinary action by the Disciplinary Committee of ICAEW for dishonestly providing to HMRC a letter he had created knowing it to be false with the intention that they would believe it to be true.

The Tribunal made an Order that Mr O'Brien be censured. It also ordered that he pay costs of £3,306.

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**A copy of the decisions of the Tribunal can be found on the TDB's website:**  
[www.tax-board.org.uk](http://www.tax-board.org.uk)