

# Disciplinary reports: May 2024

## Briefings

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26 April 2024

### NOTIFICATION

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#### **Mr Christopher Bugden**

At a hearing on 11 January 2024, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Christopher Bugden of Hassocks, a member of the Chartered Institute of Taxation, having been convicted on 9 June 2021 of an offence of driving a vehicle when in excess of the alcohol limit, was guilty of the following charges, namely:

- a) having engaged in or been party to illegal behaviour, contrary to rule 2.2.2 of the PRPG;
- b) having conducted himself in an unbecoming, unlawful or illegal manner, which tends to bring discredit upon himself, contrary to rule 2.6.3 of the PRPG; and
- c) having failed to inform the Head of Professional Standards at the CIOT in writing of his conviction within two months of 9 June 2021 in breach of rule 2.14.1 of the PRPG.

The Tribunal made an Order that Mr Bugden be censured and that he pay a fine of £750. It also ordered that he pay costs of £3,127.

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### NOTIFICATION

#### **Mr Graeme Davis**

At a hearing on 11 January 2024, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Graeme Davis of London N21, a member of the Chartered Institute of Taxation, having been subject to disciplinary action by the Institute of Chartered Accountants of England and Wales, was guilty of the following charges:

- a) having conducted himself in an unbecoming, unlawful or illegal manner, which tends to bring discredit upon himself, contrary to rule 2.6.3 of the PRPG; and
- b) having failed to inform the Head of Professional Standards at the CIOT in writing of regulatory action having been taken against him by ICAEW within two months of 26 January 2022 in breach of rule 2.14.2 of the PRPG.

The Tribunal made an Order that Mr Davis be censured. It also ordered that he pay costs of £3,443.

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