

Disciplinary reports: November 2024

Briefings



23 October 2024

NOTIFICATION

Mr Keith Adams

At its hearing on 2 May 2024, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Keith Adams of Bath, a member of the Association of Taxation Technicians, was in breach of the following rules of the Professional Rules and Practice Guidelines 2018, namely:

1. Rule 9.1.1, in that he did not have in place an adequate complaints procedure; and
2. Rule 9.1.2, in that he did not treat seriously and take immediate action upon receipt of a client complaint and remedy any defective work as quickly as possible and did not provide a refund of fees in a timely manner.

The tribunal determined that the appropriate sanction was that Mr Adams be censured and that he pay the TDB's costs in the sum of £2,345.50.

NOTIFICATION

Mr Daniel Austin

At its hearing on 2 July 2024, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Daniel Austin of Bodmin, a member of the Chartered Institute of Taxation, was in breach of Rules 2.8.1, 2.10.2,

2.12.1, 2.13.1, 2.13.2, and 2.13.3 of the Professional Rules and Practice Guidelines 2018 (as amended in 2021) in that:

1. He failed to renew his 2022 CIOT membership annual return and/or pay his membership fee as due by 31 January 2023.
2. He failed to respond to correspondence from the CIOT notifying him that his 2022 annual return and membership fee were overdue.
3. He failed to complete the Anti-Money Laundering (AML) registration form and/or pay the AMR registration fee as due by 31 May 2023.
4. He failed to respond to correspondence from the CIOT that the 2022 membership annual return and the 2023-2024 AML registration renewal were overdue.
5. The TDB having imposed a financial penalty of £500 on him on 18 September 2023, he failed to pay the financial penalty or to rectify the other failings.
6. He failed to respond to correspondence from the TDB.

The tribunal ordered that Mr Austin be expelled from membership of CIOT, and that he pay the TDB's costs in the sum of £3,100.

NOTIFICATION

Ms Kun Tian

At its hearing on 11 July 2024, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Ms Kun Tian of London, a student member of the Association of Taxation Technicians, was in breach of the Professional Rules and Practice Guidelines 2018 (as amended in 2021).

She faced the following Charges:

Charge 1

1.1 Between 2 and 4 May 2023, the defendant sat ATT online examinations for Papers 1, 2 and 3. In the course of providing her answers to some of the short form questions, the defendant colluded with another student by communicating and/or sharing notes about the answers.

1.2 The defendant knew or should have known that her action in Charge 1.1 placed her in breach of the ATT Online Exam Regulations.

Charge 2

Consequent upon the facts and matters set out in Charge 1, the defendant is in breach of PRPG rules 2.2.1, 2.6.2, and 2.6.3.

The tribunal found both Charges proved. It recommended that Ms Tian be removed from the ATT's student register and ordered that Ms Tian pay the TDB's costs in the sum of £2,757.

The tribunal's decisions can be found on the TDB website at: www.tax-board.org.uk.