

The following case is being heard by the Disciplinary Tribunal of the Taxation Disciplinary Board sitting at 30 Monck Street, London SW1P 2AP on 25 October 2019 at 10:00 am:

Case ref. - TDB/2019/08 Mr Raja Bains

Mr Bains faces the following charges:

Charge 1

- 1.1. On one or more occasions between 28 October 2018 and 3 February 2019 you sent emails (“the emails”) from your work email address to your personal email address containing information that was:
 - (a) acquired in the course of your employment;
 - (b) confidential to your employer; and/or
 - (c) confidential to your employer’s clients.

- 1.2. You sent the emails without the consent of your employer and where relevant their client.

- 1.3. You breached paragraph 26.1 of your contract of employment by sending the emails.

- 1.4. You used the resources of your employer in sending the emails in that the information was sent from an email address belonging to your employer.

- 1.5. At the time of sending the emails, you:
 - (a) knew that you were sending the emails and of their contents;
 - (b) knew that you did not have the consent of your employer and where relevant their client to send the emails;
 - (c) knew or suspected that your employer would not, if asked, consent to you sending the emails;
 - (d) knew or suspected that sending the emails was in breach of your contract of employment;
 - (e) knew that you were using the resources of your employer for your own advantage; and/or
 - (f) were intending by sending the emails to be in a position to use the information within them if the opportunity arose to do so, thereby obtaining an advantage for yourself.

- 1.6. As a result of your actions at 1.1 to 1.5 you:
- (a) Acted dishonestly, contrary to rule 2.2.1 [PRPG 2011 and 2018];
 - (b) Acted without integrity, contrary to rule 2.1 [PRPG 2011 and 2018];
 - (c) Breached rules 2.5.1 to 2.5.3 [PRPG 2011] and rules 2.5.1 to 2.5.2 [PRG 2018];
 - (d) Breached rule 2.6.2 [PRPG 2011] and rule 2.6.3 [PRPG 2018].

[Alternative to 1.5 and 1.6]

1.7. Your actions in respect of paragraphs 1.1 to 1.4 above were reckless.

1.8. As a result of your actions at 1.1 to 1.4 and 1.7, you:

- (a) Breached rules 2.5.1 to 2.5.2 [PRPG 2011] and rules 2.5.1 to 2.5.2 [PRG 2018];
- (b) Breached rule 2.6.1 and 2.6.2 [PRPG 2011] and rule 2.6.2 and 2.6.3 [PRPG 2018].

Charge 2

2.1 By sending the emails you did not comply with Article 5(1)(a) of the General Data Protection Regulation 2016 in that:

- (a) The emails contained personal data (defined in article 4);
- (b) The personal data was 'processed' (defined in article 4)
- (c) The personal data was not processed lawfully (as required by article 5) in that none of the bases for lawful processing (as defined in article 6) applied.

2.2 As a result of paragraph 2.1, you breached rule 13.7.1 [PRPG 2011] and rules 2.5.3 and 11.6 [PRPG 2011].