

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 2.00pm:

Case ref. - TDB/2019/09 Mrs Emma Cole

Mrs Cole faces the following charges:

Charge 1

- 1.1. You failed to inform the ATT promptly of the fact that on 9 November 2017 an order by consent was made between you and the AAT, in breach of rule 2.10.1 of the PRPG 2011.
- 1.2. Your failure to inform the ATT promptly of the matter specified at 1.1 was in breach of rule 2.1 (professional behaviour) of the PRPG 2011 in that it was an action which brings discredit on the profession.

Charge 2

- 2.1 You failed to respond within 30 days or at all to correspondence from the TDB dated 19 February 2019 and 22 March 2019, in breach of rules 2.13.2 of the PRPG 2018.