

The following case is being heard by the Disciplinary Tribunal of the Taxation Disciplinary Board sitting at the offices of The Society of Trust and Estate Practitioners, Artillery House, 11-19 Artillery Row, London SW1P 1RT on 12 December 2019 at 10.00am:

**Case ref. TDB/2019/16 - Mr Ray Davis**

Mr Davis faces the following charges:

**Charge 1 (The “PCRT Integrity Charge”)**

In breach of Rules 2.2, 2.3 and/or 3.6 of the PCRT 2015, Mr Davis:

- (a) Failed to be straightforward and honest;
- (b) Failed to act honestly in his dealings with HMRC;
- (c) Failed to act in good faith in his dealings with HMRC.

**Charge 2 (The “PRPG Integrity and Professional Behaviour Charge”)**

In breach of Rules 2.1, 2.2.1, 2.6.1 and/or 2.6.2 of the PRPG 2011 and/or Rules 1.6, 1.7, 2.4.1, 2.6.2 and/or 2.6.3 of the PRPG 2018, Mr Davis:

- (a) Failed to be straightforward and honest in all professional and business relationships;
- (b) Failed to be honest in all his professional work (including knowingly or recklessly supplying information or making statement(s) which were false or misleading, and/or knowingly fail to provide relevant information);
- (c) Failed: (i) to uphold the professional standards of the CIOT and ATT as set out in the Laws of the CIOT and ATT; and/or (ii) to take due care in his professional conduct; and/or (iii) to take due care in his professional dealing;
- (d) (i) Performed his professional work, or conducted his practice or business relationships, or performed the duties of his employment improperly, inefficiently, negligently or incompletely to such an extent or on such number of occasions as to be likely to bring discredit to himself, to the CIOT or to the tax profession; and/or (ii) breached the Laws of the CIOT or ATT; and/or (iii) conduct himself in an unbecoming, unlawful or illegal manner, including in a personal, private capacity, which tends to bring discredit upon him and/or may harm the standing of the profession and/or the CIOT.

**Charge 3 (The “Disrepute Charge”)**

In breach of Rule 2.19 of the PCRT 2015, Mr Davis:

- (a) Brought himself and his professional body into disrepute.

**Charge 4 (The “Failure to Respond without Unreasonable Delay Charge”)**

In breach of Rules 2.13.2 and/or 2.13.3 of the PRPG 2018, Mr Davis:

- (a) Failed to respond to correspondence from the TDB without unreasonable delay.