

IN THE DISCIPLINARY TRIBUNAL
OF THE TAXATION DISCIPLINARY BOARD

TDB 2020/18

B E T W E E N

THE TAXATION DISCIPLINARY BOARD (TDB)

– and –

MS JILL WOODCOCK
(CIOT Student Member No. 201166)

DECISION AND REASONS

Introduction

1. The Disciplinary Tribunal sat on 2 March 2022 to hear charges brought by the Taxation Disciplinary Board (TDB) against Ms Jill Woodcock, following receipt of information from CB (the Complainant).
2. The hearing was conducted remotely via a video conference platform due to the COVID 19 pandemic. The Tribunal was chaired by Ms Gill Hawken, a solicitor, sitting with Mr Andrew Gell, a lay member and Ms Teresa Payne, a member of the Association of Accounting Technicians. The Presenter was Ms Stricklin-Coutinho of Counsel. The Clerk to the TDB's Disciplinary Tribunal was Mr Nigel Bremner.

3. Ms Woodcock was neither present nor represented at the hearing.
4. The Tribunal was provided with the following documents:
 - a. A core bundle comprising an Index; the Schedule of Charges; the Investigation Committee Bundle; WhatsApp messages between Ms Woodcock and the Complainant; and correspondence between the TDB and Ms Woodcock prior to this hearing
 - b. A bundle named Additional Papers, including Ms Woodcock's completed Response Form to the Charges, dated 27 February 2022
 - c. A Skeleton Argument from Ms Stricklin-Coutinho dated 1 March 2022
 - d. A bundle comprising the TDB Regulations and Guidance.

Preliminary Matters

5. Hearings before this Tribunal are normally held in public, although the Tribunal has a discretion to hold all or part of a hearing in private if it is in the interest of justice to do so. Following an application from Ms Stricklin-Coutinho, the Tribunal agreed to hear those parts of the hearing in private that referenced the health of Ms Woodcock or the health of her family members.

Proceeding in Absence

6. Regulation 17.3 of the Disciplinary Regulations permits a hearing to proceed in the absence of the respondent if the Tribunal is satisfied that notice of the hearing has been served on her in accordance with the Regulations.
7. Regulation 14.1 of the Disciplinary Regulations requires the Clerk to send to the respondent a notice setting out the charge against her and notifying her of the date, time and place of the hearing. The notice must be accompanied by the documents specified in regulation 14.1(b) to (e) and must be sent at least 28 days before the hearing, unless the member agrees to a shorter period.

8. The charge and accompanying documents were sent to Ms Woodcock on 5 November 2021, prior to the originally scheduled hearing on 13 December 2021. That hearing was postponed at Ms Woodcock's request. The TDB then sent notice of this rescheduled hearing to Ms Woodcock on 26 January 2022, notifying her of the date and time of today's hearing and that it would be a hearing conducted remotely via Microsoft Teams.
9. Ms Woodcock returned her Response to the Charges Form, dated 27 February 2022, together with brief written representations. In those written representations, Ms Woodcock stated that she wished the matter to be dealt with without an oral hearing and that she agreed to the hearing taking place in her absence if she did not attend.
10. The Tribunal was satisfied that the requirements of the Disciplinary Regulations as to notice had been met.
11. The Tribunal was further satisfied it should exercise its discretion to proceed in Ms Woodcock's absence. In coming to its decision, the Tribunal had regard to the words of Rose LJ in R v Hayward, Jones and Another [2001] EWCA Crim 168 and considered that it had a discretion to proceed in Ms Woodcock's absence, but that its discretion had to be exercised with the utmost care and caution. Ms Woodcock had indicated to the Clerk to the TDB's Disciplinary Tribunal that she would not be attending the hearing of this matter today due to her daughter being unwell. She did not request an adjournment; rather, Ms Woodcock indicated in her Response Form that she consented to the hearing going ahead in her absence. It was clear to the Tribunal that Ms Woodcock was aware of the hearing and had provided written representations for the Tribunal to take into account. It was clear to the Tribunal from those representations that she fully understood the nature of this hearing and had knowingly waived her right to attend.

12. The Tribunal noted that this hearing had already been postponed once at Ms Woodcock's request.
13. In all the circumstances the Tribunal considered that no useful purpose would be served by an adjournment, and that there was a clear public interest in dealing with the matter expeditiously. It therefore decided to proceed in Ms Woodcock's absence.

Charges

14. The charges set out below refer to the following rules of the Professional Rules and Practice Guidelines 2011 of the Chartered Institute of Taxation (the CIOT) and the Association of Taxation Technicians (the ATT) in force from 31 March 2011, until 8 November 2018 (the PRPG 2011):

- (a) 2.1, 2.6.2 (Professional Behaviour)
- (b) 2.4.1 and 2.6.1 (Upholding Professional Standards)
- (c) 2.6.2 (Discredit)

and/or the following rules of the Professional Rules and Practice Guidelines 2018 of the CIOT and the ATT in force from 9 November 2018 (the PRPG 2018):

- (a) 2.1 and 2.6.3 (Professional Behaviour)
- (b) 2.4.1 and 2.6.2 (Upholding Professional Standards)
- (c) 2.6.3 (Discredit)
- (d) 2.13.2 and 9.2.4 (Failure to respond to correspondence without reasonable delay and failure to provide information.)

Charge 1: (The “Integrity and Professional Behaviour Charge”)

In breach of rules 2.1, 2.4.1, 2.6.1, and/or 2.6.2 of PRPG 2011 and/or 2.1, 2.4.1, 2.6.2, and/or 2.6.3 of PRPG 2018, the Defendant acted without the required level of integrity and/or professional behaviour in that she:

- a. Failed to carry out her work with proper regard for the professional standards expected; and/or
- b. Failed to uphold the professional standards of the CIOT;
- c. Failed to take due care in her professional conduct and professional dealings;
- d. Performed the duties of her employment improperly, inefficiently, negligently or incompletely as to be likely to bring discredit to herself, to the CIOT or to the tax profession.

Charge 2: (The “Compliance with the Disciplinary Process Charge”)

In breach of rules 2.13.2 and 9.2.4 of PRPG 2018, the Defendant failed to respond to correspondence from the TDB without reasonable delay or at all and failed to provide information requested by the TDB.

Response to the Charges

15. The Tribunal considered Ms Woodcock’ formal response to the charges, as set out in her Response Form dated 27 February 2022. On the face of it, by her positioning of asterisks in the requisite “Accept” and “Contest” boxes of the Form, Ms Woodcock appeared to accept Charges 1 (b),(c) and (d) and contest Charges 1 (a) and 2. In light of Ms Woodcock’s accompanying written representations to that Form, however, the Tribunal considered that her responses were not absolutely clear and unequivocal and, accordingly, determined that all matters should be proved by the TDB.

The Hearing

16. Ms Stricklin-Coutinho drew the Tribunal's attention to relevant parts of the hearing bundles. The Skeleton Argument was helpful in that it detailed the correspondence between Ms Woodcock and the Complainant in relation to these matters. Careful consideration of this correspondence was key to the Tribunal's considerations today.
17. Ms Stricklin-Coutinho told the Tribunal that Ms Woodcock acted on behalf of a client, the Complainant, in relation to his income tax. Specifically, she prepared and submitted income tax returns on this client's behalf for a number of tax years, including 2014 to 2017. The tax returns included claims made on behalf of the Complainant by Miss Woodcock for travel and related expenses arising from the Complainant's occupation working off-shore.
18. The Complainant contacted the TDB on 16 April 2020 and raised a complaint about Ms Woodcock. The Complainant alleges that Ms Woodcock submitted a tax claim to HMRC, on his behalf, for travel and related expenses. It is the Complainant's belief that, following submission of the tax claim, Ms Woodcock received a payment of £12,000 as a tax refund from HMRC in relation to that claim and that Ms Woodcock failed to pay him that amount; rather, she paid him only £4,200 in respect of the claim. The Complainant further alleges that Ms Woodcock concealed from the Complainant the fact that she had received £12,000 from HMRC.
19. The Complainant further alleges that the tax claim was subsequently determined by HMRC not to be justified or to have been submitted inappropriately; that HMRC then required him to return the money paid out on the claim; and that HMRC applied charges and financial penalties to his account.
20. The Complainant alleges that Ms Woodcock misled the Complainant by telling him that she was trying to rectify the situation with HMRC, but did not do so.

21. On 16 June 2020 Ms Woodcock emailed TDB acknowledging the complaint and stated, *“Thank you for your email with the details of the complaint made by [the Complainant]. I disagree with all aspects of the complaint. I acted for [the Complainant] based on the information provided to me by him and all payments received from HMRC have been passed on to him or credited to his HMRC account...”* Ms Woodcock stated that she was on maternity leave and unable to provide a detailed response to the complaint. She requested that the complaint be put on hold until she returned to work.
22. It is Ms Woodcock’s case that she claimed the refund for travel expenses for the Complainant on his instructions, but subsequently discovered that he or his wife had also been receiving child benefit, to which he was not entitled. In the event, the claim for a tax refund for travel expenses was initially permitted by HMRC, but it was set off against the incorrectly claimed child benefit. Subsequently, the claim for travel expenses was refused and those amounts fell to be repaid.
23. Ms Woodcock also states that the Complainant subsequently disclosed that he received reimbursement of his travel expenses from his employer.
24. Since the complaint, Ms Woodcock has provided the TDB with documentary evidence of her pregnancy and shielding status. Ms Woodcock and her daughter have apparently suffered health issues. For those reasons, this matter was put on hold by the TDB for significant period in 2020 and 2021.

Submissions

25. In relation to Charge 1, Ms Stricklin-Coutinho explained that it was clear from the Complainant’s initial complaint, his subsequent communication with the TDB and his communication with Ms Woodcock – primarily via WhatsApp messages – that he believes that Ms Woodcock has stolen the outstanding portion of the £12,000 of his money that she had not repaid to him. On the evidence presented to the Tribunal, however, Ms Stricklin-Coutinho impressed upon the Tribunal that it was not part of

the TDB's case that Ms Woodcock had behaved dishonestly – this was simply not borne out of the evidence. Ms Stricklin-Coutinho submitted that the calculations contained in the documentary evidence provided to the Tribunal from HMRC, titled "Repayments", show, on the one hand, a repayment due to the taxpayer in a sum, and a reclaim of tax from the taxpayer in exactly the same sum i.e. claims for repayment were offset by HMRC against liabilities owed by the taxpayer. She submitted that the sums add up to £12,077.

26. The crux of Ms Stricklin-Coutinho's submissions in relation to Charge 1 was that Ms Woodcock firstly failed to explain adequately, or at all, to the Complainant the set off of the amounts due from him and the amounts due to him; and secondly, in relation to the Complainant's claim for travel expenses, Ms Woodcock failed to check the Complainant's factual position, that is, failed to undertake the required due diligence of her client.

27. In relation to Charge 2, Ms Stricklin-Coutinho submitted that it was clear from the documentary evidence before the Tribunal that Ms Woodcock failed to respond to the correspondence from the TDB without reasonable delay or at all. She submitted that Ms Woodcock also failed to provide information requested by the TDB before the first listed hearing date and only provided further documents one day before the current hearing; and that, even then, the documents provided by Ms Woodcock did not respond to what was requested.

Decision

28. In reaching its decision on facts, the Tribunal was aware that the burden of proving the facts rests on the TDB and it is for the TDB to prove the charges. Ms Woodcock did not have to prove anything, and the Charges of the allegation could only be found proved if the Tribunal was satisfied, to the civil standard, on the balance of probabilities.

29. In reaching a determination of the facts, the Tribunal took into account the documentary evidence provided by both parties, the submissions of Ms Stricklin-Coutinho and Ms Woodcock's written representations.

Charge 1: The Integrity and Professional Behaviour Charge

30. In order to determine whether Charge 1, and its stem relating to integrity and/or professional behaviour, had been proved, the Tribunal bore in mind the guidance around the meaning of integrity in the PRPG, which states the following: "*Integrity - to be straightforward and honest in all professional and business relationships... A member must be honest in all his professional work. In particular, a member must not knowingly or recklessly supply information or make any statement which is false or misleading, nor knowingly fail to provide relevant information.*" The Tribunal further took into account relevant caselaw considering the concept of "integrity", including Beckwith v Solicitors Regulation Authority [2020] 11 WLUK 421, and noted that, in the context of a profession, there is an association between the notion of having integrity and adherence to the ethical standards of the profession. This is consistent with the ordinary meaning of the word, namely adherence to moral and ethical principles.

Charge 1(a)

31. Charge 1(a) alleged that Ms Woodcock failed to carry out her work with proper regard for the proper professional standards expected.

32. In her Response Form, Ms Woodcock appeared to contest this aspect of the allegations. In her accompanying written representations, however, she stated, "*I take full responsibility for not doing my due diligence on the matter of claiming for travel expenses on behalf of [the Complainant] for the tax years ending 05/04/2016, 2017 and 2018 and I apologise for any upset this has caused. I have now put measures in place to ensure nothing like this happens again. I am happy to help to appeal any fines relating to these tax years.*" In addition, the Tribunal had before it

an email of 25 May 2021 from Ms Woodcock to the TDB which stated, *“Since dealing with [the Complainant] I have had several meetings with HMRC and have put into practice some suggestions made by them in order to check the validity of clients [sic] expense claims. I now realise that I should have checked [the Complainant’s] claim more thoroughly and I’m sorry that it has caused him so much stress.”*

33. The Tribunal was of the view that Ms Woodcock had a duty to ask the Complainant the necessary questions to determine accurately his factual status. It would appear that she did not ask him those questions at the outset, that the Complainant received a demand letter from HMRC, and that the requisite information was provided to Ms Woodcock by the Complainant some way down the line. The Tribunal considered this to be a failure on Ms Woodcock’s part; further, it determined that, having failed to check with due diligence the facts in relation to the Complainant’s claim for travel expenses, Miss Woodcock failed to carry out her work with proper regard for the professional standards expected of her.
34. To compound this matter, on the evidence before the Tribunal, Ms Woodcock then failed to explain adequately, or at all, to the Complainant the set off process i.e. the amounts due from him and the amounts due to him. It was clear to the Tribunal that the Complainant was troubled by the communications and demands that he was receiving from HMRC. The Tribunal would have expected a professional accountant to explain fully to the Complainant, who was a lay client, the apparently confusing circumstances around the £12,000 and HMRC’s paperwork indicating both a credit and an offset in debit.
35. The Tribunal was mindful that the majority of Ms Woodcock’s communications with the Complainant appear to have taken place by way of WhatsApp conversations which were numerous but very brief, often tardy and, in the Tribunal’s view, inadequate. In the Tribunal’s view, it was Ms Woodcock’s duty to correspond more fully and more appropriately with the Complainant’s concerns around the HMRC demands. Moreover, there were lengthy gaps between her communications when

the Complainant had asked for advice - for example, on the evidence provided to the Tribunal, there was no response from Ms Woodcock to the Complainant between 6 - 18 February 2019.

36. In light of all of the evidence, the Tribunal was satisfied that Ms Woodcock failed to carry out her work with proper regard for the professional standards expected and that, by this failure, she acted without the required level of professional behaviour. It therefore found the sub-charge 1(a) proved. The Tribunal did not, however, find that Ms Woodcock acted without the required level of integrity. The Tribunal identified no evidenced concerns around Ms Woodcock's moral principles or her adherence to the profession's ethical standards (despite the Complainant's mistaken belief that she stole £12,000 of his money) and, in the Tribunal's view, her acts or omissions did not go as far as to be fairly described as being reckless.

Charge 1(b)

37. Charge 1(b) alleged that Ms Woodcock failed to uphold the professional standards of the CIOT. The Tribunal took into account Ms Woodcock's apparent admission in relation to this sub-charge and her stated acceptance that it was her responsibility to undertake the necessary due diligence when claiming for travel expenses on behalf of the Complainant, and that she did not do so.
38. Given the wealth of evidence that Ms Woodcock had failed to carry out her work with proper regard for the proper professional standards expected, to an extent and on multiple occasions as set out in 1(a) above, the Tribunal concluded that Ms Woodcock acted in a manner which could only be regarded as failing to uphold the professional standards of the CIOT and that she acted without the required level of professional behaviour. Accordingly, this charge 1(b) was found proved. The Tribunal did not find that Ms Woodcock acted without the required level of integrity.

39. The Tribunal noted the similarity of the substance of the charges pleaded at 1(a) and 1(b) and considered that, although it also found 1(b) proved, this did not add to the overall seriousness of the allegation.
40. Charge 1(c) alleged that Ms Woodcock had failed to take due care in her professional conduct and professional dealings. The Tribunal took into account Ms Woodcock's apparent admission in relation to this sub-charge and her stated acceptance that it was her responsibility to undertake the necessary due diligence when claiming for travel expenses on behalf of the Complainant, and that she did not do so.
41. The Tribunal repeats its reasoning in relation to 1(a) - that Ms Woodcock did not undertake the requisite due diligence of her client; that she did not explain adequately, or at all, to the Complainant the set off process; and that her correspondence with the Complainant, mainly conducted by very brief WhatsApp messages, was inadequate, did not provide the necessary professional support and was inappropriate.
42. The Tribunal therefore found that Ms Woodcock failed to take due care in her professional conduct and professional dealings with the Complainant. Accordingly, Charge 1(c) was found proved, again only to the extent that Ms Woodcock acted without the required level of professional behaviour. The Tribunal did not find that Ms Woodcock acted without the required level of integrity.
43. Charge 1(d) alleged that Ms Woodcock performed the duties of her employment improperly, inefficiently, negligently or incompletely as to be likely to bring discredit to herself, to the CIOT or to the tax profession. The Tribunal took into account Ms Woodcock's apparent admission in relation to this sub-charge and her stated acceptance that it was her responsibility to undertake the necessary due diligence when claiming for travel expenses on behalf of the Complainant, and that she did not do so.

44. The Tribunal considered that its findings in relation to 1(a), (b) and (c) are, in themselves, indicative of Ms Woodcock performing the duties of her employment improperly, inefficiently, negligently and incompletely. It bore in mind that the Complainant, a member of the public, had made the formal complaint about Ms Woodcock's professional services, had apparently spoken to other clients of Ms Woodcock's and reported her to the CIOT. The Tribunal was in no doubt that her actions and inactions are likely to bring discredit to Ms Woodcock herself, to the CIOT and to the tax profession. Accordingly, Charge 1(d) was found proved, again, only to the extent that Ms Woodcock acted without the required level of professional behaviour. The Tribunal did not find that Ms Woodcock acted without the required level of integrity.

Charge 2: the Compliance with the Disciplinary Process Charge

45. In order to determine if Charge 2 had been met, that is that Ms Woodcock had failed to respond to correspondence from the TDB without reasonable delay or at all, and failed to provide information requested by the TDB, the Tribunal considered whether or not the facts relied on in support of that charge had been proved.

46. Miss Woodcock contested this allegation in her Response Form, stating, *"I have replied to all correspondence to TDB and provided the requested documents. Any delay has been due to pregnancy, covid or the ill health of my daughter all of which have been supported by medical evidence."*

47. The Tribunal did not accept Ms Woodcock's case. It did not accept that she had replied to all correspondence, or that she had provided the documents requested of her. It was clear to the Tribunal, on the documentary evidence presented to it by way of emails and letters sent between May 2021 and the day before this hearing, that Ms Woodcock had failed, on multiple occasions, to respond to important communications from the TDB - either in a timely manner or at all.

48. Ms Woodcock had given varying reasons for her delays and failures in communication – her shielding status; that she was away from the office “*without access to any work information*”; that she needed more time to respond; that she didn’t have access to her work diary; her own ill health; and her daughter’s health issues. The evidence before the Tribunal was that the TDB had continually had to follow up with Ms Woodcock, reminding her of stated deadlines for her response, and had extended a number of those deadlines to accommodate her delays or lack of engagement. Although the Tribunal accepted that Ms Woodcock was facing some challenging circumstances (although the Tribunal noted that the health matters were generally not supported by medical evidence), the extent of the delays over such a protracted period and for the various given reasons was simply not acceptable.
49. Moreover, the Tribunal concluded that Ms Woodcock had failed altogether to provide information requested by the TDB before the first listed hearing date of 13 December 2021 and only provided certain documents one day before this hearing. Furthermore, the Tribunal considered that it still did not have all of the documentation requested of Ms Woodcock. Specifically, on 6 July 2021, the Clerk to the Tribunal requested bank statements showing dates on and around 30 June 2017, 18 July 2017 and 14 September 2017. The importance of this request was highlighted to Ms Woodcock by the TDB in a follow-up email of 20 August 2021 – “*The exact charges that the TDB will be putting forward will be dependent on sight of the bank statements. As soon as I have these, the charges can be finalised and sent to you.*” The bank statements which have been supplied by Ms Woodcock, after what the Tribunal considered to be an unreasonable delay, cover the first and last of those dates, but not 18 July 2017.

50. Accordingly, the Tribunal found this charge proved.

Sanction

51. The Tribunal went on to consider the appropriate sanction. In considering what sanction (if any) to impose, the Tribunal had regard to the Indicative Sanctions Guidance (ISG), revised in January 2022. It also had regard to the principle of

proportionality and the principle that any sanction imposed should be the least onerous measure that adequately meets the seriousness of the findings of fact.

52. It noted that the purpose of imposing a sanction upon a member was not simply to discipline the individual for any wrongdoing of which she may be culpable, but to protect the public and maintain the reputation of the profession by sending a signal as to how serious the Tribunal judged the conduct to be. In carrying out these roles the Tribunal was maintaining the reputation of the profession. The Master of the Rolls stated in Bolton v The Law Society [1994] 2 ALL ER 486 that the reputation of a profession as a whole is more important than the fortunes of an individual member of that profession.
53. The Tribunal considered an aggravating factor to be that the Complainant had apparently suffered some degree of financial loss as a result of Ms Woodcock's poor standards of professional behaviour. The amount of the loss, however, had not been evidenced to this Tribunal.
54. The Tribunal identified the following mitigating factors:
- a. Ms Woodcock had told the Complainant that she would continue to try to assist him in sorting out the issues with HMRC.
 - b. Ms Woodcock had previously refunded £1000 of her fees to the Complainant as a gesture of goodwill.
 - c. Ms Woodcock had apologised to the Complainant and acknowledged the distress she had caused him.
 - d. Ms Woodcock's partial admissions.
55. The Tribunal first considered taking no action. The Tribunal concluded that, in view of the nature and seriousness of the Respondent's conduct and behaviour, and in the absence of exceptional circumstances, it would be inappropriate to take no action. For the same reasons the Tribunal concluded that it would not be appropriate to make an order that the findings 'rest on the file.'

56. The Tribunal then considered a Warning. It noted that the ISG states:
'A warning may be appropriate where the conduct was minor, but the Tribunal nevertheless wishes to indicate that the behaviour was unacceptable.' The Tribunal did consider if a warning might be appropriate in this case, but it noted that this was not an isolated incident; the matters found proved related both to Ms Woodcock's poor professional behaviour towards the Complainant, a client, and her failures to respond to correspondence from the TDB. Both matters continued over a protracted period and, on that basis, the Tribunal concluded that a warning was not sufficient to reflect the seriousness with which it viewed Ms Woodcock's behaviour.
57. The Tribunal then considered a censure. The ISG indicates that *'a censure is appropriate where the misconduct is of a serious nature but there are particular circumstances of the case or mitigation advanced which satisfy the Tribunal that there is no risk to the public'* and there is evidence, for example, of the member's understanding and appreciation of the failings found proved and genuine expression of regret. A censure will be appropriate where a Tribunal is satisfied that the misconduct is unlikely to be repeated in the future.
58. The matters leading to the charges found proved are serious and the Complainant was caused considerable stress and inconvenience as a result of Ms Woodcock's conduct. However, given Ms Woodcock's insight into her behaviour, the changes that she has said that she has put into practice following suggestions from HMRC around checking the validity of client expense claims, and her stated commitment to continue to correspond with HMRC with regard to the reimbursement, the Tribunal felt it unlikely that Ms Woodcock would repeat this behaviour and that this level of sanction was sufficient to satisfy the public interest.
59. Further, the Tribunal noted that for each category of complaint there is guidance on the sanction that would normally be imposed if the allegations are found proved. The ISG states, *'The guideline sanction is for guidance only and is not intended to be treated as a tariff. Each case will be judged on its own facts.'* In cases of Failure

to Take Due Care or cases of Inadequate Professional Service, the guidelines suggest that a Censure is appropriate which accorded with the Tribunal's view of the appropriate sanction on the facts of this case.

60. The Tribunal thus determined that a Censure would be sufficient to maintain public trust in the profession and the regulatory process and would have a deterrent effect on other members.

61. Given that the Tribunal had not found any of the losses claimed proved as they were not supported by proved charges or evidence, an award for compensation was not appropriate in this case.

Costs

62. The TDB applied for costs in the sum of £5,440.00. Ms Woodcock had been sent a copy of the costs schedule on 1 March 2022 and given the opportunity to make representations. She had not made any representations or supplied any information about her means.

63. The Tribunal had regard to Annex C of the Guidance on Awarding Costs. It noted that its power to award costs was set out in Regulation 20.6 (f) in dealing with a respondent against whom a charge has been proved. The presumption that an unsuccessful respondent should pay costs was based on the principle that the majority of professional members should not subsidise the minority who, through their own failing, have brought upon themselves disciplinary proceedings. The power to award costs was discretionary. The general principle required exceptional circumstances for a Tribunal not to award costs against an unsuccessful respondent.

64. The Tribunal did not find any exceptional circumstances as to why Ms Woodcock should not be ordered to pay costs. All of the charges have been found proved in this case. The Tribunal considered the breakdown of the costs claimed in the schedule and determined that the costs outlined were proportionately and reasonably

incurred. Accordingly, the Tribunal ordered Ms Woodcock to pay costs in the sum of £5,440.00

Publication

65. The Tribunal considered Regulation 28 and Annex B of the Guidance on the publication of disciplinary and appeal findings. It noted the general principle that any disciplinary findings made against a member would be published and the member named in the publication. The purpose of publishing such a decision was not to add further punishment for the member. Rather, it was to provide reassurance that the public interest was being protected and that, where a complaint was made against a member of one of the professional bodies covered by the Taxation Disciplinary Scheme, there were defined, transparent procedures for examining the complaint in a professional manner and for imposing a sanction upon a member against whom a disciplinary charge had been proved.
66. In the particular circumstances of this case, the Tribunal was unable to identify any reason for departing from the presumption in favour of publication. As noted above, part of the role of the Tribunal is to uphold the reputation of the profession, and publication of its decisions is an essential part of that duty.
67. The Tribunal ordered that, in accordance with Regulation 28.1, this order and these findings should be published, referring to Ms Woodcock by name, in the Tax Adviser Journal and on the TDB website for a period of 3 years.
68. Pursuant to Regulation 28.4, publication will be made after the expiry of the appeal period, namely within 21 days of the effective date of this order, provided that no valid notice of appeal is served within that period.

Effective Date

69. Pursuant to Regulation 20.9, this decision will be treated as effective from the date on which it is deemed served on Ms Woodcock.



Gill Hawken
Chair, Disciplinary Tribunal
Taxation Disciplinary Tribunal

3 March 2022