

IN THE MATTER OF THE TAXATION DISCIPLINARY BOARD

Reference: TDB/2022/31

THE TAXATION DISCIPLINARY BOARD

- and -

MS HANNAH REASON

(ATT Membership No. 10394231 CIOT 208653)

DECISION AND REASONS

Date of Hearing	27 March 2024
Venue	Virtual using Microsoft Teams
Tribunal Members	
Legally Qualified Chair	Jacqueline Findlay
Professional Member	Janet Wilkins
Lay Member	Amran Hussain
Tribunal Clerk	Nigel Bremner
Taxation Disciplinary Board (“TDB”)	Represented by Joe O’Leary, Counsel
Hannah Reason	Not present and not represented

Background

1. Ms Reason is a member of the Association of Taxation Technicians (“ATT”) and the Chartered Institute of Taxation (the “CIOT”).
2. Ms Reason self-referred to TDB on 14 September 2022 having been charged with a motoring offence. She notified Professional Standards on 7 December 2022 having pleaded guilty to the offence and sentenced to a fine on 24 November 2022.
3. Ms Reason was disciplined by Investigation Committee (“IC”) of the Institute of Chartered Accountants of England and Wales (“ICAEW”) and a Fixed Penalty Order was imposed on 1 March 2023 (page 30).
4. The investigations team of ATT recommended that Ms Reason received a Reprimand for 2 years and a Warning regarding future conduct (page 38).
5. Ms Reason joined Hazlewoods LLP Chartered Accountants and Business Advisors on 14 October 2019 as a senior associate of the accounting team.

Evidence

6. The Tribunal had regard to the bundle of 58 pages and 8 pages of the On Table Papers. (Page numbers hereafter refer to pages in the bundle of papers before the Tribunal.)

This evidence included but was not limited to:

Correspondence between ATT and TDB.

Correspondence between TDB and Ms Reason (letters and emails).

Miss Reason’s Response dated 12 March 2024.

Supporting correspondence submitted by Miss Reason.

Professional Rules and Practice Guidance 2018 as amended in 2021 (“PRPG”).

Taxation Disciplinary Scheme Regulations 2014 (the “Regulations”).

Indicative Sanctions Guidance (Revision May 2023) (“ISG”).

Procedure

7. The Tribunal considered the provisions of regulation 14 of the Regulations.
8. The Tribunal was satisfied that the provisions of Regulation 14.1 of the Regulations had been complied with in that the Clerk sent to Ms Reason the required information in a letter dated 14 February 2024 which appears at pages 44 and 45 of the bundle.
9. The Tribunal was satisfied that the requirement for Ms Reason to be given notice of 28 days of today's proceedings had been complied with.
10. The Tribunal was satisfied that the requirements of Regulation 31.3 had been complied with in relation to service.
11. Mr O'Leary submitted that the Tribunal should have regard to the principles in the cases of *R v Jones* [2002] UKHL 5 and in the regulatory context *General Medical Council v Adeogba* [2016] EWCA Civ 162 when considering whether to proceed in the absence of Miss Reason. The Tribunal decided it should exercise its discretion to proceed in Ms Reason's absence. In reaching its decision the Tribunal took into account that Ms Reason stated in her letter dated 8 March 2024 (page 56) that she did not want an oral hearing and in her email dated 25 March 2023 (On Table Papers) that she would not be attending. Further, it is unlikely that she would attend on any future occasion, she has been given the opportunity to attend and has chosen not to do so, she has made an informed decision, there is adequate evidence to determine the appeal, she has been given ample opportunity to make representations on all the evidence before the Tribunal and an adjournment would unnecessarily increase the costs.
12. The Tribunal was satisfied that Ms Reason had been given the opportunity to attend and has chosen not to do so.
13. **Charges**

The charges set out below make reference to the PRPG.

2.2.2 (Integrity)

A member must not engage in or be party (directly or indirectly) to any illegal activity.

2.6.3 (Professional Behaviour)

A member must not:

Conduct themselves in an unbecoming, unlawful or illegal manner, including in a personal, private capacity, which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the CIOT or ATT (as the case may be). For the avoidance of doubt, conduct in this context includes (but is not limited to) conduct as part of a member's personal or private life.

Charge 1

1.1 On or around 24 November 2022, Ms Reason was convicted at the Avon and Somerset Magistrates' Court, sitting at Taunton Magistrates' Court for the following offences:

1.1.1 On 24/06/2022 at Burtle in the County of Somerset drove a motor vehicle, namely a Volkswagen Golf index DA14 OBH on a road, namely Catcott Road, Burtle, after consuming so much alcohol that the proportion of it in your urine, namely 127 milligrammes of alcohol in 100 millilitres of urine, exceed the prescribed limit. Contrary to section 5(1)(a) of the Road Traffic Act 1988 and Schedule 2 to the Road Traffic Offenders Act 1988.

1.1.2 On 24/06/2022 at Burtle in the County of Somerset drove a mechanically propelled vehicle, namely a Volkswagen Golf, Index DA14 OBH on a road, namely Catcott Road, Burtle without due care and attention. Contrary to section 3 of the Road Traffic Act 1988 and Schedule 2 to the Road Traffic Offenders Act 1988.

1.2 As a result of the convictions set out at 1.1 Ms Reason received:

- A fine of £890
- An order to pay a surcharge to fund victim services of £356
- An order to pay the costs of the Crown Prosecution Service in the
- sum of £85.
- A 14-month driving ban.

Charge 2

2. Consequent upon the facts and matters set out in Charge 1 above:

Ms Hannah Reason TDB/2022/31

2.1 Ms Reason has engaged in, or been party to, illegal behaviour, contrary to rule 2.2.2 of the PRPG; and/or

2.2 Ms Reason has conducted herself in an unbecoming, unlawful and/or illegal manner which tends to bring discredit upon herself and/or may harm the standing of the profession and/or the CIOT and ATT, contrary to rule 2.6.3 of the PRPG.

Charge 3

3.1 On 1 March 2023 the IC of the ICAEW issued a Fixed Penalty Order against the Ms Reason in respect of the fact that:

3.1.1 On 24 June 2022, Ms Reason, drove a motor vehicle in a public place after consuming alcohol in excess of the prescribed limit and without due care and attention contrary to:

(a) Section 5(1)(a) of the Road Traffic Act 1988 and Schedule 2 to the Road Traffic Offenders Act 1988; and/or

(b) Section 3 of the Road Traffic Act 1988 and Schedule 2 to the Road Traffic Offenders Act 1988

3.2 As a result of the facts set out in Charge 3.1, and in agreement with them Ms Reason, the IC of the ICAEW ordered that Ms Reason be reprimanded.

3.3 On 24 April 2023 the Investigation Team of the AAT found that Ms Reason had acted in breach of section 150 of the AAT's Code of Professional Ethics and made a finding of misconduct in respect of the fact that Ms Reason was found guilty of the following two offences:

3.3.1 Driving a motor with alcohol level above limit

3.3.2 Drive a mechanically propelled vehicle on a road/in a public place without due care and attention

3.4 As a result of the facts set out at Charge 3.3 the Investigations Team of the AAT recommended that the Ms Reason received the following sanctions:

3.4.1 Reprimand for 2 years

3.4.2 Warning

Charge 4

4. By virtue of the disciplinary and/or regulatory action taken by ICAEW's IC in relation to Ms Reason referred to in Charge 3.1 and/or 3.2 above and/or the disciplinary and/or regulatory action taken by AAT and referred to in Charge 3.3 and/or 3.4 above, Ms Reasons has conducted herself in an unbecoming manner which tends to bring discredit upon herself and/or may harm the standing of the profession and/or the CIOT and ATT contrary to rule 2.6.3 of the PRPG.

Decision on the Charges

14. Ms Reason has admitted all the Charges. The Tribunal found all the Charges proved.
15. In relation to Charge 1 the Tribunal found it proved on the basis of the memorandum of conviction entered in the Register of the Taunton Magistrates' Court dated 24 November 2022 (On Table pages).
16. The Tribunal found that Ms Reasons was found guilty of the following offences:
 - Driving a motor vehicle with alcohol level above limit
 - She was fined £900
 - Surcharge £356
 - Costs of Prosecution Service £85
 - Driving disqualified period – 14 months
 - Reduction if course completed by 7 August 2023.
 - Drive a mechanically propelled vehicle on a road/in a public place without due care and attention:
 - Driving record endorsed
 - No separate penalty.
17. In relation to Charge 2 the Tribunal found that Ms Reason engaged in illegal behaviour contrary to rule 2.2.2 of the PRPG and she has conducted herself in an unbecoming and unlawful and illegal manner which tends to bring discredit upon herself and may harm the standing of the profession and CIOT and ATT contrary to rule 2.6.3 of the PRPG. Ms Reason has admitted that she has breached 2.6.3 of PRPG (page 29) in her email of 5 April 2023.

18. In relation to Charge 3 the Tribunal found the Charge was proven on the basis that the IC of the ICAEW, on 1 March 2023, issued a Fixed Penalty Order and on 24 April 2023 the Investigation Team of the AAT imposed a Reprimand for two years and a Warning regarding future conduct.
19. In relation to Charge 4 the Tribunal found the Charge proved. By virtue of the disciplinary and regulatory action taken by ICAEW's IC and the disciplinary and regulatory action taken by ATT Ms Reason has conducted herself in an unbecoming manner which tends to bring discredit upon herself and it may harm the standing of the profession and the CIOT and ATT contrary to rule 2.6.3 of the PRPG. Ms Reason admitted that she had conducted herself in an unbecoming manner and had breached 2.6.3 of the PRPG.
20. In reaching its decision on the facts the Tribunal has borne in mind that the burden of proving the facts rests on the TDB and it is for the TDB to prove the charges. The charges can only be found proved if the Tribunal is satisfied, to the civil standard, on the balance of probabilities.

Sanction

21. Having found the charges proved the Tribunal decided in accordance with Regulation 20.6 what action, if any, it should take.
22. It was confirmed that there were no previous disciplinary findings against Ms Reason.
23. In deciding on the appropriate sanction, the Tribunal considered the guidance contained in the ISG. The Tribunal has borne in mind in approaching the task that it should start by considering the least severe sanction and only consider more serious sanctions if satisfied that the lesser sanction is not appropriate in this case.
24. The Tribunal noted that the purpose of imposing a sanction upon a member, '*is not simply to discipline the individual or firm for any wrongdoing of which he or it 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 judges the conduct to be*'.
25. The Tribunal considered the aggravating and mitigating factors in making its decision.

26. The Tribunal considered the of letters of support (pages 17, 18, 19, 22, 23, 24, 25, 26, 57 and 58) submitted by Ms Reason.
27. The Tribunal considered the mitigating factors put forward by Ms Reason to the Magistrates' Court and TDB and summarised as follows:
 - She unreservedly apologises for her actions. As a person who, throughout her whole life, had actively opposed drink driving and had never had so much as a speeding ticket, the thought that she could have made such an appalling decision has troubled her greatly and thrown her into great turmoil.
 - She did not recognize herself as someone who would get behind the wheel of a car having had a drink and caused such risk with her recklessness and can see the severity and implications of her actions.
 - She wholeheartedly promised that this will never happen again.
 - She had suffered a relationship breakdown which she struggled to come to terms with. She was going through a particularly challenging time in her personal life.
 - She has attended counselling sessions to better understand the personal difficulties she was going through.
 - Attending the drink driving course gave her the opportunity and opened her eyes to the impact this offence can have on people's lives. She considers herself fortunate to have learnt this without causing any harm to anyone.
 - The manner in which she acted horrified her as it was so out of keeping with the values that she held dear and so out of touch with the way that she prided herself on acting day to day.
 - She has taken steps to reflect on her choices and ensure this never happens again.
 - This indiscretion caused her great embarrassment resulting in anxiety and significant damage to both her personal and professional reputation that she has worked so hard on for many years.
 - She expressed regret and remorse for her poor behaviour and resulted in damage and wasting police and court time.

- The incident was a one-off event and out of character.
- She accepts all the allegations.
- None of the behaviour took place while she was at work but she acknowledged that the behaviour is not of the standard accepted by CIOT and ATT.
- All the allegations were disclosed voluntarily.
- She has gone to great lengths to understand what caused such a lapse in judgement and she believes her actions since the event demonstrate her remorse and supports that this is not evidence of her usual behaviours.
- She cannot stress enough how out of character this was for her and how much she regrets the incident. The letter from her employer Hazlewoods supports this and she has done everything she can to satisfy herself and others that this will never happen again.
- She has attended a Drink Drivers Awareness course and this allowed her to reduce her driving ban by 25% and this gave her the tools to fully appreciate the consequences drink driving can have on people's lives.

28. The Tribunal has assessed the different sanctions in ascending order of seriousness. The Tribunal was of the view that taking no further action or allowing the matter to rest on the file was disproportionate to the seriousness of the charges. The Tribunal was of the view that a warning was not appropriate because the misconduct was more than minor. An apology was clearly not appropriate in the circumstances. The Tribunal decided that a censure, to remain on the TDB's public record for the standard period of three years, was the most appropriate sanction as the misconduct was of a serious nature but not so serious as to merit a suspension.

29. In reaching this decision the Tribunal took into account that the misconduct is of a serious nature but there are particular circumstances in the mitigation advanced which satisfy the Tribunal that there is no risk to the public, there is no evidence of loss to a client, Ms Reason has demonstrated an understanding and appreciation of her misconduct, the misconduct was an isolated incident although she did deliberately choose to drive a car while under the influence of alcohol, she has shown evidence of insight, she has expressed a genuine expression of regret,

she has a previous good history and there has been no repetition of such misconduct since the incident and it is unlikely that there will be a repeat in the future.

Costs

30. The Tribunal found that the costs schedule was sent to Ms Reason by email on 25 March 2024 (On Table Papers).
31. The Tribunal had regard to Annex C of the ISG on the awarding of costs and Regulation 20.6(f) in dealing with a Defendant against whom a charge has been proved. The presumption that an unsuccessful Defendant should pay costs is 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.
32. The power to award costs is discretionary. The general principle required exceptional circumstances for a Tribunal not to award costs against an unsuccessful Defendant. The Tribunal considered the schedule and considered that the costs outlined were proportionately and reasonably incurred. The Tribunal noted that Ms Reason in her email of 25 March 2024 stated that she had no submissions to make in respect of costs and would be happy to settle whatever figure is thought to be appropriate (On Table pages).
33. The Tribunal found no exceptional circumstances.
34. The Tribunal was of the view that the costs of £2,410 were relevant to this case and would not have been incurred save for her own failings and actions.
35. The Tribunal decided that Ms Reason should pay £2,410 in costs to the TDB.

Publication

36. The Tribunal noted the contents of Annex B of the ISG on the publication of disciplinary and appeal findings and regulation 28.
37. The Tribunal noted the general principle that any disciplinary finding made against a member would be published and the member named in the publication of the finding. The purpose of publishing such a decision was not to add further punishment for the member. 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.

38. The Tribunal further noted that under regulation 28.3, it had a discretion to order that the name of the member or the details of orders made against them should not be published. The Tribunal did not find any circumstances that would justify an order for no publicity or redaction of this decision.
39. The Tribunal ordered that, in accordance with Regulations 28.1, this Decision and Reasons should be published as soon as practicable. The Decision and Reasons should remain on the TDB website for a period of 3 years in accordance with Annex B of the ISG.

Effective Date

40. This decision will take effect in accordance with Regulations 20.9 and 20.10 of the Regulations.

Jacqueline Findlay

Chair, Disciplinary Tribunal

27 March 2024