

Member Name: Michael Feng

Case Reference: TDB 2024-10

CONSENT ORDER

(pursuant to Reg. 8.2 of the Taxation Disciplinary Scheme regulations 2024)

INVESTIGATION COMMITTEE DECISION – 12 July 2024

Having considered the allegations, the Member's submissions and Indicative Sanctions Guidance, the Investigation Committee determined to make the following order, with the agreement of Michael Feng, that Michael Feng be:

1. Subject to a censure;
2. Pay a fine of £5,000.00.
3. Pay costs of £1,005.00.

The Investigation Committee ordered publication of the order made against the member with respect to a complaint that the member communicated with staff working for HMRC in a manner which was not courteous and/or professional, in breach of Standard 2.3.2 of HMRC's Standards for Agents. Having apologised for his behaviour, the member again communicated with staff working for HMRC in a manner which was not courteous and/or professional, in breach of Standard 2.3.2 of HMRC's Standards for Agents.

The committee found the member to be in breach of Professional Rules and Practice Guidelines 2018 as amended in 2021 ('PRPG').

2.6.3 A member must:

- 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 Page | 12 may be). For the avoidance of doubt, conduct in this context includes (but is not limited to) conduct as part of a personal or private life.

2.6.4 A member should be courteous and considerate towards all with whom they come into contact in the course of their professional work.

1 October 2024

**The Taxation Disciplinary Board
30 Monck Street, London
SW1P 2AP**