

**IN THE MATTER OF THE TAXATION DISCIPLINARY BOARD**

**TDB/2023/12**  
**TDB/2023/64**

**THE TAXATION DISCIPLINARY BOARD**

**- and -**

**MR GREGORY LANE**  
**(CIOT Membership Number 257273)**

<b>Date of Hearing</b>	17 January 2025
<b>Venue</b>	Virtual using Microsoft Teams
<b>Tribunal Members</b>	
<b>Legally Qualified Chair</b>	Jacqueline Findlay
<b>Professional Member</b>	Natalie Miller
<b>Lay Member</b>	Ian Hanson
<b>Tribunal Clerk</b>	Nigel Bremner
<b>Taxation Disciplinary Board (TDB)</b>	Represented by Sian Priory, Counsel
<b>Defendant</b>	Gregory Lane

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**DECISION AND REASONS**

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**Procedure**

1. Two complaints were referred to the Disciplinary Tribunal (the Tribunal) pursuant to regulation 5.4 of the Taxation Disciplinary Scheme Regulations 2014 (as amended November 2016 and January 2024) (the Regulations).
2. The Tribunal had regard to the three bundles of 44 pages (Bundle A), 43 pages (Bundle B) and 16 pages (Bundle C). This evidence included but was not limited to:

Correspondence between CIOT and TDB.  
Correspondence between Mr Lane's Former Employer and TDB.  
Correspondence between TDB and Mr Lane.  
Correspondence relating to Sheriff Court proceedings.  
Correspondence and Notices from Edinburgh Sheriff Court.  
Correspondence from Mr Lane's Present Employer to TDB.

3. The Tribunal considered the provisions of regulation 14 of the Regulations had been complied with.
4. The two complaints before the TDB arise from the same circumstances. The Chartered Institute of Taxation (the CIOT) made a referral to the TDB on 9 August 2023 (page 11 Bundle A) (Reference TDB/2023/12) and Mr Lane's Former Employer made a referral to the TDB on 5 September 2023 (page 6 Bundle B) (Reference TDB/2023/64).
5. This Decision and Reasons deals with both complaints which arise from the same circumstances.

### **Background**

6. Mr Lane joined his Former Employer as a consultant on 23 March 2021. He was appointed to the position of Associate Director in the Tax service line with effect from 1 June 2023 when he was further promoted.
7. Mr Lane became a member of the CIOT on 25 March 2021.
8. On 27 February 2022 Mr Lane was arrested following a bar fight.
9. On 10 January 2023 Mr Lane submitted his 2022 Annual Return. Within the Annual Return, Mr Lane indicated that he was arrested for assault on 27 February 2022. This was the first date that Mr Lane made notification of the arrest.
10. In response to a query from CIOT for further information, Mr Lane stated that he was arrested in February 2022, pleaded not guilty to the charges in December 2022 and was awaiting a trial due to commence on 9 May 2023.
11. Mr Lane was convicted on 12 May 2023 for pushing and striking a person on their face with a glass, causing severe injury and permanent disfigurement.
12. Mr Lane failed to notify the Former Employer of his conviction despite a duty to self-report.
13. On or around 15 June 2023 the Former Employer became aware of Mr Lane's conviction. There was an internal investigation which concluded on 10 August 2023. Mr Lane was dismissed by his Former Employer for gross misconduct with effect on 3 October 2023.
14. During the Former Employer's internal investigation Mr Lane accepted that he should have notified his employer of his conviction but felt at the time that it was not to anyone's benefit to be aware of the matter. Mr Lane had not disclosed the matter to his family.

15. On 9 June 2023 Mr Lane was sentenced to a community payback order and a compensation order of £1,500. A copy of the Full Extract Conviction Report appears at page 32 of Bundle A.
16. Mr Lane notified CIOT that after initially pleading not guilty to the charge of assault causing severe injury, he changed his plea to guilty in advance of the trial on the basis that the offence was committed with provocation.
17. The concerns relating to the criminal conviction were investigated by The Institute of Chartered Accountants of Scotland (ICAS). On 14 May 2024 Mr Lane provided the outcome of investigation of the ICAS which outlined that Mr Lane had received a severe reprimand and financial penalty.
18. The Investigation Committee of TDB considered the complaints and decided it was appropriate to deal with both complaints by means of a Consent Order (CO). Mr Lane agreed to the use of the CO procedure.
19. Notice of the proposed CO was served on Mr Lane who stated that he did not agree to the proposed CO (page 44 Bundle A).

### **The Charges**

20. The Tribunal identified minor typographical errors in the Charges which have been corrected and were agreed with the Case Presenter.
21. The charges set out below refer to the Professional Rules and Practice Guidelines 2018 as amended in 2021 (the PRPG) of the CIOT and the Association of Taxation Technicians (the ATT).

#### **Rule 1.7**

A member owes a duty not to act in such a way as to bring CIOT/ATT into disrepute, or in any way which would harm the reputation or standing of CIOT/ATT. Further, a member may have duties and obligations to other regulators and professional bodies, for example, HMRC or the Financial Reporting Council, and should have regard to these as relevant.

#### **Rule 2.2.1**

A member must always be honest in all 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.

#### **Rule 2.2.2**

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

**Rule 2.6.2**

A members must:

Uphold the professional standards of the CIOT and ATT as set out in the Laws of the CIOT and ATT.

**Rule 2.6.3**

A member must not:

- Perform their professional work, or conduct their practice or business relationships, or perform the duties or their employment improperly, inefficiently, negligently or incompletely to such an extent or on such number of occasions as to be likely to bring discredit to themselves, to the CIOT or ATT or to the tax profession;
- Breach the Laws of the CIOT or ATT;
- 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 avoidance of doubt, conduct in this context includes (but is not limited to) conduct as part of a member's personal or private life.

**Rule 2.14.1**

A member must inform the CIOT or ATT in writing addressed to the Head of Professional Standard CIOT or ATT, within 2 months if they are:

Arrested on suspicion of; or

Charged with; or

Convicted of a criminal offence. A criminal offence includes an offence committed in the United Kingdom or abroad

- On or after 1 January 2021 – convicted of Summary only road traffic offences.
- On or after 1 January 2021 – have accepted a caution for a criminal offence.

A member must supply details of the nature of the allegation, conviction or caution and provide such relevant information in relation to it as is reasonably requested.

**Rule 2.14.2**

A member must notify the CIOT or ATT in writing addressed to the Head of Professional Standards CIOT or ATT, within 2 months if they:- Are dismissed for misconduct/gross misconduct by their employer.

22. Charge 1

On 27 February 2022, Mr Lane was arrested for assault.

On 12 May 2023, Mr Lane was convicted at Edinburgh Sheriff Court for an offence of assault. The charge read as follows: On 27 February 2022 at Indigo Yard, 7 Charlotte Lane, Edinburgh, Mr Lane did assault [redacted] and did push him on the body and strike him on the face with a glass, to his severe injury and permanent disfigurement.

As a result of the conviction set out above, Mr Lane was sentenced at Edinburgh Sheriff Court on 9 June 2023. He was ordered to do 180 hours unpaid work under a community payback order, and he was ordered to pay compensation of £1,500.

23. Charge 2

Mr Lane did not inform CIOT of his arrest within the required notification period of two months, as set out on Rule 2.14.1 of the PRPG. Mr Lane did not inform CIOT of this arrest until the submission of his Annual Return on 10 January 2023.

24. Charge 3

On 3 October 2023 Mr Lane was dismissed for gross misconduct from his employment by the Former Employer as an Associate Director.

Mr Lane did not inform the CIOT of his dismissal within the notification period of 2 months, as set out in Rule 2.14.1 of the PRPG.

25. Charge 4

Consequent upon the facts and matters set out in Charges 1, 2 and 3 above Mr Lane has:

- engaged in or been party to illegal behaviour, contrary to rule 2.2.2 of the PRPG; and/or
- conducted himself in an unbecoming, unlawful or illegal manner which tends to bring discredit upon himself and/or may harm the standing of the profession and/or the CIOT, contrary to rule 2.6.3 of the PRPG.
- Failed to notify the CIOT of his dismissal and arrest /conviction within the appropriate and required timeframe contrary to rules 2.14.1 and 2.14.2.

**Decision on the Charges**

26. Mr Lane admitted all the Charges in the Response Form (pages 5 to 13 Bundle C) and to the Tribunal at the hearing. The Tribunal found all the Charges proved to the civil standard.

27. In addition, in relation to Charge 1, the Tribunal found it proved on the basis of the Conviction Report confirming the date of conviction as 12 May 2023 and the date of sentence of 9 June 2023 (page 32 Bundle A). Mr Lane was found guilty and convicted on 12 May 2023 at Edinburgh Sheriff Court for an offence of assault.
28. 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**

29. In determining what, if any, sanction to impose the Tribunal had regard to the Indicative Sanctions Guidance (the ISG), as revised and applying to all cases from 1 January 2025.
30. 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.
31. 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.'*
32. Any sanction imposed must be appropriate and proportionate, taking into account the member's own interests and should be the least onerous measure that adequately meets the facts of the charges found proved.
33. The Tribunal considered the aggravating and mitigating factors in making its decision.
34. The Tribunal considered the mitigating factors put forward by Mr Lane in his representations to the Tribunal and to the Investigation Committee (pages 40 to 43) and summarised as follows:
  - a) The process has negatively impacted on his mental health.
  - b) The diagnosis of a family member with a health issue in May 2024 has uprooted his life as he considered how best to support them and others as they went through palliative care.
  - c) He has expressed regret for his involvement in the altercation and the impact of his actions of the complainant.
  - d) It was accepted by the court that the offence was committed 'under provocation' by the complainant. It was on this understanding that he pled guilty given that in his view he had acted in self-defence and he accepted that the threshold for the full defence of self-defence in Scots Law would be a borderline decision.

- e) This is his only conviction and he deeply regrets his actions and the impact on the complainant, his friends, his family and the profession.
- f) He has suffered a severe impact on his personal finances and reputation.
- g) There is a double jeopardy as he has already been found guilty of professional misconduct by another professional institution.
- h) The subsequent trauma he has faced means that he will never act in such a manner again.
- i) His failure to inform CIOT was not deliberate and was an error. He was not familiar with the relevant provisions of the PRPG.
- j) It was not his intention to conceal the charge from the CIOT and he disclosed the charge on the first Annual Return after the incident. Had he realised he had to inform within 2 months then he would have done so.
- k) He apologises for this omission.
- l) He self-reported the charge to CIOT but was not prompted to do so.
- m) He did not delay in disclosing the conviction and sentence to the CIOT.

35. The Tribunal considered the factors put forward by Mr Lane to the Former Employer as follows:

- a) This is the only time he has made a false declaration.
- b) He totally accepted that his non-compliance with the obligations relating to his professional behaviour and integrity was a major problem.
- c) He fully understood the seriousness of the situation due to his non-compliance with the Former Employer's NSE Code of Conduct that related to his professional behaviour and integrity.

36. In reaching its decision the Tribunal took into account all the mitigating factors and attached weight, in particular, to the following:

- a) There was no history of any previous disciplinary matters before this regulator.
- b) The Present Employer provided a strong and supportive character reference for Mr Lane dated 18 December 2024. The Present Employer stated he had known Mr Lane on a professional basis since 2018 and he employed Mr Lane as Tax Manager in October 2023. The recruitment was in full knowledge of the ongoing disciplinary issues and the events which led to those proceedings. He confirmed that in the time that Mr Lane had been with the Present Employer he had consistently demonstrated a high level of professionalism, integrity and a strong work ethic which had resulted in him being promoted to the Senior Manager role on 1 July 2024. He stated that Mr Lane was a dedicated and reliable team member and his positive attitude and collegiate manner in which he worked with others across the company made him a real asset to the team.
- c) To the Tribunal, Mr Lane expressed sincere regret and remorse for all his actions.
- d) Mr Lane demonstrated insight into his wrongdoing and the consequences of his actions on others. He expressed, also, a willingness to share those insights with others.

- e) Mr Lane demonstrated an informed understanding to the importance of reporting ethical matters in a timely manner.
- f) Mr Lane demonstrated an understanding of the reasons for giving regulatory bodies the requisite opportunity to act on matters by being fully informed and he understands the reason why reporting requirements exist.
- g) Mr Lane wrongly assumed that CIOT were already aware of his dismissal and he did not intend to conceal his dismissal from work.
- h) Mr Lane has already been punished by the court and ICAS.
- i) This was an isolated incident and unlikely to be repeated, taking into account the impact on Mr Lane, the consequences to his life of his actions and the remorse expressed.

37. The Tribunal found the following were aggravating factors:

- a) The conviction by the Edinburgh Sheriff Court was a serious matter.
- b) The offence and conviction diminishes the reputation of and the public's confidence in the CIOT.
- c) Mr Lane was in breach of the Former Employer's NSE Code of Conduct relating to his professional behaviour and integrity.
- d) Mr Lane did not tell his family or friends. Only a few friends who were at the pub with him on the night of the incident were aware.
- e) Mr Lane deliberately concealed the criminal proceedings from his Former Employer for approximately 16 months. This prevented the Former Employer from investigating the matter and taking any steps it considered necessary to protect its reputation.
- f) Although the incident occurred in Mr Lane's private life and not his professional life, private conduct amounting to criminal conduct is still professional misconduct which affects the reputation of the profession and public confidence in the profession.
- g) Mr Lane failed in his duty in relation to his conduct not to cross the line of damaging the standing as a provider of tax services and harming the profession.
- h) Mr Lane failed in his duty not to act in a way that brought CIOT into disrepute or brought harm to the reputation of CIOT.
- i) Mr Lane failed in his duty to ensure he was aware and met the obligations on him regarding those matters to be disclosure to CIOT, ICAS and the Former Employer.

38. In reaching its decision on the appropriate sanction the Tribunal had regard to the guidance in the ISG including the guidance in the '*Criminal Convictions unrelated to professional work*' section. The Tribunal has borne in mind that careful consideration was required. The Edinburgh Sheriff Court had imposed a sentence, but the breach of the regulatory regulations requires the Tribunal to deal with the matter.

39. The Tribunal has borne in mind the relevant guidance in the ISG which states:



- a. *The role of the Tribunal is to balance the nature and gravity of the offence and its bearing, if any, on the member's fitness to practice as a tax adviser; and to weigh up the need to protect the public and confidence in the reputation of the profession against the need to impose a further penalty and its consequential impact on the ability of the member to practice their profession.*
  - b. *Consideration needs to be given to whether the conduct crossed the line of damaging the standing of the member as a provider of tax services or harmed the profession. A member owes a duty not to act in a way that would bring the CIOT into disrepute or in a way that would harm the reputation of the CIOT.*
  - c. *Given the range of situations, it is not possible to give simple guidance on the likely sanction(s). The Tribunal should have regard to the full range of sanctions that are available, from No Further Action to Expulsion.*
40. 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. An apology was clearly not appropriate in the circumstances. The Tribunal was of the view that a warning was not appropriate because the misconduct was more than minor.
  41. The Tribunal did not consider the imposition of a fine was appropriate considering the financial impact already imposed on Mr Lane by his actions.
  42. The Tribunal decided that a censure was appropriate because the misconduct was of a serious nature, had serious consequences, was unethical conduct, involved a failure to act with integrity and involved dismissal by his employer for misconduct.
  43. The Tribunal did not consider that Mr Lane's misconduct was so serious as to warrant temporary exclusion from membership or warrant permanent expulsion.
  44. In the Tribunal's judgement, public confidence in the profession, its reputation and its standards would be upheld by the sanction of censure, as a reasonable and informed member of the public would feel concerned with any lesser sanction for the same reasons that the Tribunal has outlined above throughout this determination. Thus, the Tribunal concluded that the wider public interest will be preserved by the imposition of this sanction.

### **Costs**

45. The TDB, at the hearing, applied for costs in the sum of £4,180. This was a reduction of the figure in the Cost Schedule sent to Mr Lane by email on 13 January 2025 (pages 15 and 16 Bundle C) due to an adjustment in the costs incurred by the Investigation Committee.

46. The Tribunal had regard to the ISG's Guidance on Awarding Costs 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 failings, have brought upon themselves disciplinary proceedings.
47. The power to award costs is discretionary. The general principle requires exceptional circumstances for a Tribunal not to award costs against an unsuccessful Defendant. The Tribunal found no reason to depart from that presumption and found no exceptional circumstances.
48. The Tribunal considered costs of £4,180 and considered that these costs were proportionately and reasonably incurred. Mr Lane made no submission in relation to the level of costs or his ability to pay.
49. The Tribunal was of the view that the costs of £4,180 were relevant to this case and would not have been incurred save for Mr Lane's own failings and actions.
50. The Tribunal decided that Mr Lane should pay £4,180 in costs to the TDB.

### **Publicity**

51. The Tribunal noted the guidance in Annex A of the ISG on the publication of disciplinary findings and regulation 28 of the Regulations.
52. 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.
53. The Tribunal further noted that while regulation 28 makes a presumption in favour of publishing the findings made by a Tribunal, there is a discretion to order that there should not be publication of the name of the member, or the details or orders made against the member. Mr Lane made no submission in relation to publicity.

Mr Gregory Lane TDB/2023/12 and TDB/2023/64

54. The Tribunal ordered that, in accordance with regulation 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 minimum period of five years in accordance with Annex A of the ISG.

**Effective Date**

55. Pursuant to regulation 20.10 of the Regulations, this Decision and Reasons will be treated as effective from the date on which it is deemed served on Mr Lane.

**Jacqueline Findlay**  
**Chair, Disciplinary Tribunal**  
**17 January 2025**