

Member name: Mr Rezahussain Hooda

Case ref: 2024-70

CONSENT ORDER

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

INVESTIGATION COMMITTEE DECISION – 10 January 2025

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

- Censured;
- fined the sum of £500 for the proven Charge; and
- required to pay a sum of £730 by way of costs

with respect to a complaint that:

the Member was reprimanded, fined and order to pay costs by ICAEW in October 2024 regarding his conduct between 1 March 2016 and 27 March 2023. Between this time, the Member is alleged to have promoted a scheme that set out to achieve results that are (i) contrary to the clear intention of Parliament in enacting relevant legislation and/or (ii) were highly artificial or highly contrived and/or (iii) sought to exploit shortcomings within the relevant legislation.

The allegations include the potential breaches of Professional Rules and Practice Guidelines 2018 as amended in 2021 (PRPG):

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.

2.6.3 A member must not:

- Perform their professional work, or conduct their practice or business relationships, or perform the duties of 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. For the avoidance of doubt, conduct in this context includes (but is not limited to) conduct as part of a personal or private life.

28 January 2025

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