

**Member name:** [REDACTED]

**Case ref: 2023-93**

## CONSENT ORDER

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

### INVESTIGATION COMMITTEE DECISION – 29 November 2024

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 [REDACTED] that [REDACTED] be:

- Censured; and
- There be no order of costs.

with respect to a complaint that:

the Member was convicted in June 2023 contrary to sections 1 (1) and 4 of the Criminal Damage Act 1974 and issued with a Notice of Financial Penalty, a Community Order and a Restraining Order.

The date the Member was originally arrested was 10 September 2022, but no notification of their arrest or charges being brought against her was received by the ATT until 23 March 2023 when the Member submitted their 2022 ATT Annual Return.

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

### 2.6 Professional behaviour

2.6.1 Professional behaviour encompasses a member's business dealing and in certain circumstances as set out below in 2.6.3, conduct in a member's personal life or private capacity.

2.6.2 A member must:

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

2.6.3 A member must not:

- 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 member's personal or private life;

### 2.14 Obligation to notify the CIOT and ATT – Including new requirements 1 January 2021

2.14.1 A member must inform the ATT in writing addressed to the Head of Professional Standards ATT as appropriate, 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.

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.

Ordinarily, CIOT or ATT will not refer a member to the TDB until the outcome of the criminal proceedings is known.

**28 January 2025**

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