

Annex F - Consent Order Template

Member name: Shahla Ela

Case reference: 2025-07

CONSENT ORDER

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

INVESTIGATION COMMITTEE DECISION – 26 March 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 Shahla Ela, that Shahla Ela be:

- Recommended for removal from the student register, and that any application to reapply for membership would be unlikely to be successful until a period of 2 years has elapsed;
- Fined in the sum of £500.00; and
- Required to pay a sum of £730.00 by way of costs.

The Investigation Committee ordered publication of the order made against the member with respect to a complaint that the Member made direct use of AI during her ATT examinations in November 2024. The Member also took screenshots of the exam. The use of AI and the taking of screenshots of the exam by the Member was identified through post-examination checks.

The allegations involve breaches of:

The ATT Online examination regulations

Relevant sections of the exam regulations are:

1. The direct use of GENAI is not permitted. Your answers must be your own work.
5. Taking screenshots or photographs of your screen is strictly prohibited.
6. You are not permitted to copy, photograph, screenshot, or retain copies of the exam questions. You are strictly prohibited from distributing unauthorised copies of the exam questions and the ATT reserve the right to take screenshots from your device.
12. The Online exams will again be Open book, this means you may refer to any books, study manuals, pre-prepared notes and online resources during the exams.

14. Software will be used on all answers submitted to check whether you have colluded with any other candidates during the exam. In this context collusion is defined as communicating with other candidates sitting the exam or any other individual to collaborate, discuss the exam questions or gain any other advantage during the exam. If collusion is detected, candidates will be disqualified (from all the exams sat at that exam session) and reported to the TDB, who have the power to censure, fine or recommend the exclusion of any student from the ATT.

Professional Rules and Practice Guidelines 2018 as amended in 2021

2.6 Professional Behaviour

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; Take due care in their professional conduct and professional dealings.

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 (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 personal or private life.

24 April 2025

**Taxation Disciplinary Board
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