

Member name: Luke Prout

Case reference: 2025-02

CONSENT ORDER

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

INVESTIGATION COMMITTEE DECISION – 28 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 Mr Luke Prout, that Mr Luke Prout be:

- Censured;
- Fined the sum of £2000;
- Required to pay a sum of £1005 by way of costs.

The Investigation Committee ordered publication of the order made against the member with respect to a complaint that:

On 31 October 2024, the Member was disqualified from driving and was ordered to pay a fine after being found guilty of driving a motor vehicle after consuming so much alcohol that the portion of it in his breath, namely 67 microgrammes of alcohol in 100 milliliters of breath, exceeded the prescribed limit, contrary to section 5 (1) (a) of the Road Traffic Act 1988 and Schedule 2 of the Road Traffic Offenders Act 1988.

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

2.2 Integrity

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

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;
- 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 member's personal or private life.

2 May 2025

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