

## **Annex F - Consent Order Template**

**Member name:** Abid Khayer

**Case reference:** 2024-50

# **CONSENT ORDER**

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

## **INVESTIGATION COMMITTEE DECISION – 22 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 Abid Khayer, that Mr Abid Khayer be:

- Removed from the Register for a period of 2 years;
- Required to pay a sum of £1,005.00 by way of costs.

The Investigation Committee ordered the publication of the order made against the Member, with respect to a complaint that the Member was dismissed from his employment for gross misconduct. The Member is alleged to have altered emails between himself and a colleague resulting in a significant breach of the fundamental principle of professional behaviour and members' obligations as set out in the Professional Rules and Practice Guidelines effective from 9 November 2018 as amended from 1 January 2021 of the CIOT and the ATT.

The specific rules breached are set out below:

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 of 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.

**11 June 2025**

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