THE DISCIPLINARY TRIBUNAL
OF THE TAXATION DISCIPLINARY BOARD

TDB/2020/38

TAXATION DISCIPLINARY BOARD
(TDB)

v.

MR JAMES GUEST
(Membership Number CIOT 136999)

DECISION

INTRODUCTION:

1. The Disciplinary Tribunal sat on Monday 17 January 2022, via Teams in an online hearing. The Tribunal was chaired by Mr Mark Ruffell (barrister) who was sitting with Ms Penny Griffith (lay member) and Ian Luder (CIOT member).

2. The case presenter for the TDB was Mr Graham Gilbert. Mr Guest did not attend and was not represented.

3. The Committee had read and considered the case papers pages 1-110 and on table papers.

PRELIMINARY MATTERS:

4. Mr Gilbert submitted that notice of the proceedings had been sent to Mr James Guest in accordance with Regulation 14.1. The Tribunal accepted that Mr James Guest was on notice of the proceedings in relation to charges 1-6 in accordance with Regulation 14.1. However, Mr James Guest did not receive appropriate notice on Charge 7. Accordingly, the Tribunal determined that the TDB could not proceed on Charge 7 at this hearing.

5. Mr Gilbert invited the Tribunal to proceed in Mr Guest's absence pursuant to Regulation 17(3). Mr Gilbert submitted that there had not been an application for an adjournment and that Mr James Guest was voluntarily absenting himself. The Tribunal had regard to the words of Rose LJ in R. v. Hayward, Jones and Another [2001] EWCA Crim 168 and considered that it had a discretion to proceed in Mr Guest's absence, but that discretion had to be exercised with the utmost care and caution. The Tribunal determined that Mr Guest had voluntarily absented himself and agreed to proceed in his absence.

6. During the hearing, after the Tribunal had heard the evidence and retired to reach its decision on the charges, but before it had announced its decision, an email was received from Mr Matthew Guest which stated: *'As previous mentioned in my father letter he is attached and did not want it to do to hearing He is not currently well* [sic].' Mr Gilbert submitted that this was not an application for an adjournment and it did not contain any medical evidence to explain Mr James Guest's absence. Having heard submissions from Mr Gilbert, the Tribunal continued to proceed in Mr James Guest's absence.

CHARGES:

7. Charge 1:
    1.1. Mr Guest was the subject of disciplinary proceedings brought by the Institute of Chartered Accountants of England & Wales ('ICAEW') on 27 February 2018.
    1.2. Mr Guest was informed of the proceedings on 18 April 2018.
    1.3. Mr Guest failed to inform the Head of Professional Standards of CIOT in the required form within 2 months of the date cited in either charge 1.1 or 1.2.
    1.4. If *either* charges 1.1 and 1.3 are proved *or* in the alternative charges 1.1, 1.2 & 1.3 are proved, the Defendant is in breach of Rule 2.14.2, in that, within 2 months of *either* 27 February 2018 *or* 18 April 2018, he failed to notify the Head of Professional Standards of CIOT in the required form.

8. Charge 2:
    2.1. On 15 October 2020, Mr Guest failed to declare that he had been the subject of disciplinary action by a professional body, employer or regulatory authority when completing his 2019 Annual Return.

2.2. On 1 December 2020, Mr Guest, or an employee acting on behalf of his company, alleged that he had cancelled his membership of the ICEAW. This information was false, and his membership had been terminated.

2.3. On 15 July 2021, Mr Guest stated again that he had cancelled his membership. This information was false, and his membership had been terminated.

2.4. If Charges 2.1 and/or 2.2. and/or 2.3 are proved the Defendant is in breach of Rules 2.1 and 2.2.1 in that he acted dishonestly, in breach of the fundamental principle of integrity.

9. Charge 3:

3.1. Between 13 July 2020 and 22 October 2020, Mr Guest, or employees acting as his representatives, failed to provide information requested by employees of CK Wong Chartered Accountants and Business Advisers Ltd in a timely manner.

3.2. If charge 3.1 is proved, then the Defendant is in breach of Rules 2.1 and 2.2.1 in that he was not straightforward in all his professional and business relationships.

10. Charge 4:

4.1. On 21 October 2020, Mr Guest, during a telephone conversation with Ms Zaheda KHAN, shouted at Ms Khan and hung up on her.

4.2. On 21 October 2020, Mr Guest, during a telephone conversation with Mr Alistair WONG, shouted at Mr Wong and behaved in a hostile manner towards him.

4.3. On 22 October 2020, Mr Guest, during a telephone conversation with Mr Alistair WONG, referred to Mr Wong in a derogatory manner.

4.4. If charge 4.1 and/or 4.2 and/or 4.3 are proved, the Defendant is in breach of Rule 2.6.2 and 2.6.3, in that he:

(a) failed to uphold the professional standards of the CIOT.

(b) conducted himself in an unbefitting manner, and

(c) performed his work improperly.

11. Charge 5:

5.1. On 22 October 2020, Mr Guest provided a document which purported to be professional clearance to CK Wong Chartered Accountants and Business Advisers Ltd.

5.2. The document read *"We are giving you professional clearance act for the client. As you can read below, she is not*

a nice person and during lockdown we have kicked her out of our practise."

5.3. If charges 5.1 and 5.2 are upheld, the Defendant is in breach of Rule 10.1.4, as the email was not in the form required by the Rules

12. Charge 6:

6.1. From 10 February 2021, Mr Guest has failed to ensure that his company, JA Guest Ltd, is registered for anti-money laundering supervision by the CIOT, in that he has failed to provide to CIOT a DBS certificate.

6.2. If charge 6.1 is proved, the Defendant is in breach of Rule 2.10.1 & 2.10.2 in that:

(a) he has failed to comply with Rule 5.4(b) of the *CIOT Anti-Money Laundering Scheme Rules, Money Laundering Regulations 2017: Registration, Monitoring and Compliance Scheme,* and/or

(b) his company is not registered for AML supervision.

BACKGROUND:

13. Mr. James Guest is a member of the CIOT and is the principal of Guest & Co accountants of 91, Princess Street, Manchester. Mr. Guest is assisted in the business by his son, Matthew Guest.

Complaint from CK Wong

14. Prior to July 2020, Guest & Co. had acted as advisers to Ms. Xiuquing Zheng in relation to a business called TA Sunny Fish and Chips of 12, Manchester Street, Heywood, Greater Manchester OL10 1DL (the Client). Around July 2020, the relationship between Guest & Co and the Client deteriorated and the engagement was terminated. On or around 13 July 2020, CK Wong sent Guest & Co a Professional Clearance Letter relating to the Client. The letter notified Guest & Co that CK Wong had been approached by Ms. Zheng to act as her new advisers, and the letter requested information and documentation relating to the affairs of the business. There was back and forth telephone contact over ten days between CK Wong and Guest & Co, with CK Wong trying to ascertain whether Guest & Co had received the Professional Clearance Letter and requesting them to respond to it. Guest & Co refused to provide any information to CK Wong until a payment had been made to them by the Client. This payment was made by the Client on 23 July 2020.

15. On 28 July 2020, Mr. James Guest emailed a representative of CK Wong providing the following information relating to the Client: the Government Gateway; Account Office reference number; P60; and Employee P11. In the email, Mr. James Guest stated that the Client accounts would follow the next day. Mr. Guest did not provide the accounts the following day. On 29 July 2020, a representative of CK Wong emailed Guest & Co requesting information required to undertake the Client's payroll reconciliation as the information that had been provided seemed incomplete. This email was not responded to.

16. On 21 October 2020, a representative of CK Wong telephoned Guest & Co seeking further information relating to the Client. Mr. James Guest shouted at the representative, informed her that all information had already been provided, and then slammed the telephone down on the representative. Later that same day, Mr. A Wong (Practice Manager at CK Wong) rang Guest & Co. He spoke with James Guest. Mr. Guest shouted at Mr. Wong and behaved in a hostile manner, stating that if his son had sent the professional clearance then he had sent it (or words to that effect). Upon Mr. Wong asserting that Professional Clearance had not been received, Mr. Guest said he would check with his son, and then ring Mr. Wong back. Mr. Guest did not in fact ring Mr. Wong back.

17. On 22 October 2020, Mr. Wong again rang Mr. Guest. On this occasion, Mr. Guest treated Mr. Wong with hostility and called him a "persistent sod" or words to that effect. Matthew Guest could be heard in the background to say *'just tell him to fuck off,'* before taking the telephone from his father and making a comment about the Client. Later that same day, 22 October 2020, Mr. Guest sent a two-line email that purported to provide Professional Clearance to CK Wong. Later that day, Mr. Wong sent a further request to Mr. Guest, for the information and documentation requested in the letter of 13 July 2020 and drew the attention of Mr. Guest to relevant provisions of the Professional Rules and Practice Guidance. The email stated, that this was Guest & Co's last opportunity to provide the requested Professional Clearance, failing which they would be reported to the TDB. Guest & Co did not respond to this email.

18. On 25 November 2020, CK Wong made a formal complaint to the TDB. As at the date of the signed complaint form, full Professional Clearance and financial information relating the Client had not been provided by Guest & Co (including tax and accounting computations) thereby

significantly hampering the ability of CK Wong to deal with the Client's business affairs.

19. On 1 December 2020, in accordance with its internal policies, the CIOT referred two allegations against Mr. James Guest to the TDB, namely a failure to disclose disciplinary action taken against Mr. Guest by the ICAEW, and incorrectly answering a question on his 2019 Annual Return.

Complaint from CIOT

20. On 15 October 2020, Mr. James Guest submitted his 2019 Annual Return to the CIOT. On the form, he ticked *'no'* to a question about whether or not he had been the subject of disciplinary proceedings.

21. Mr. Guest had been the subject of disciplinary proceedings heard by the ICAEW on 27 February 2018. ICAEW found proved against Mr. Guest a complaint that stated: *'on behalf of his firm, J A Guest Ltd, failed to respond to the QAD Audit Closing Record of a meeting dated 23 September 2015 by 14 October 2015 or to subsequent written or oral reminders dated 26 November 2015, 15 December 2015 and 7 January 2016. The Defendant is therefore liable to disciplinary action under Disciplinary Bye-Law 4.1b in respect of both heads of complaint.'* He had received a severe reprimand and was ordered to pay a fine of £5,750 and costs of £3,000. Mr. Guest had failed to declare the disciplinary action taken against him by the ICAEW, to the CIOT within two months, as required by paragraph 2.10.1 of Professional Rules and Guidance 2018.

22. In correspondence with the CIOT after the ICAEW finding, Mr. Guest claimed to have resigned from the ICAEW. However, correspondence between the CIOT and ICAEW indicated that Mr. Guest's membership of the ICAEW was terminated because he had not paid the fine and costs relating to the disciplinary proceedings by 29 March 2018, as required. According to the ICAEW, Mr. Guest was notified of this on 18 April 2018.

23. On 30 November 2020, the TDB wrote to Mr. Guest at his registered address, informing him of the complaint against him and seeking his detailed response by 8 January 2021. No response was received.

24. On 1 December 2020, an email was sent to CIOT and TDB by '[redacted]' that stated *'We were never had our membership terminated via ICAEW we decided to walk away from the*

membership to the way we were treated and persecuted and we did pay all the fines and costs [sic]. *I also did speak to someone about the annual return that I could not get it to work and that I need to speak to someone about it and they spoke to me over the phone about it and this section did not come up again or was mentioned* [sic]'

25. On 2 December 2020, the TDB wrote to Mr. Guest at his registered address, informing him of the referral by CIOT and seeking his detailed response by 8 January 2021. No response was received.

26. On 8 December 2020, ICAEW confirmed to CIOT that Mr James Guest's '*membership of ICAEW had ceased on 29 March 2018 as a result of the non-payment of the fines and penalties'* and as the fines and penalties remained outstanding, ICAEW applied for judgement against him which was granted on 24 September 2018. ICAEW eventually received all payments by March 2019 including the costs associated with obtaining judgement.

27. On 26 January 2021, the TDB wrote to Mr. Guest, chasing a response to the letters of 30 November and 2 December 2020.

28. On 3 February 2021, the TDB received an email from Mr. Guest's son, Matthew. The email stated that Mr. James Guest had in fact responded to the letters from the TDB *'before the Christmas break'*, stated that Mr. James Guest had not been well, and that the letter would be sent to the TDB via email later that day. On 4 February 2021, the TDB replied to Matthew Guest noting that it had not received any letter from Mr. James Guest and that it looked forward to receiving the letter. Later, on 4 February 2021, Mr. Guest sent an email which enclosed a letter dated 23 December 2020.

29. The letter dated 23 December 2020 was addressed to the TDB and would appear to be from Mr James Guest (his name is only signed not typed). The letter stated: *'Having Read the paper work sent to us we can only conclude the reason for the formal complaint is due to the fact we have reported CKW and co [sic] to HMRC and ICEAW* [sic] *for trading under false pretences as ltd company not sole trader as stated with Iceaw* [sic] *and for not declaring any VAT via the ltd company they are supposedly trading from We passed all the payroll information over right away because the client was claiming furlough and so it needed to be done in a timely manner. This was done by one of my staff Fiona. My son then passed the*

other information such as the debotrs [sic] *and creditors over the phone to Alasiter* [sic]. *To which we then got more calls as it would appear, the staff at CKW where* [sic] *all working from home and where* [sic] *not communicating between them. We did however keep getting numerous calls from them asking for written professional clearance which we did give them via email. It was pointed out that the reason the client was Kicked out as they were very abuse* [sic] *on the phone to all the staff and demanding to which we were then told "we hope you and your family catch covid and die" That was also sent in an email to my son Matthew, who was the member of staff who actually told the client they would have to find another accountant as we are not being spoken to or threatened in that way. We have all the correspondence and if needed emails the such like. Also all our calls are logged so we can pull down all the calls if required'*

30. On 5 February 2021, the TDB emailed Mr. Matthew Guest, seeking copies of all documents and evidence referenced in the letter of 23 December 2020. No response was received. On 10 March 2021, the TDB sent a further email to Mr. Matthew Guest seeking a response within the next ten days. No response was received. On 8 June 2021, a copy of the bundle to be placed before the Investigating Committee was sent to the Member for his observations, with the invitation to send any written representations to the Committee by 21 June 2021.

31. On 8 June 2021, a copy of the Member's response to the complaint dated 23 December 2020 was sent to the Complainant, with the request that any observations be provided by 21 June 2021. Mr Wong responded that as far as he was aware, CK Wong had not been reported to HMRC or ICAEW. In addition, he pointed out that CK Wong had been incorporated since 1 April 2019. He explained that it took 4 months of chasing to receive an email giving them professional clearance from Guest & Co to act for the Client.

32. On 14 June 2021, a copy of Mr Wong's response was sent to Mr James Guest by email, requesting a response by 21 June 2021. None was received. On 14 July 2021, Mr James Guest was written to by the TDB regarding making representations to the Investigating Committee on 30 July 2021. A voicemail message was left by Mr James Guest.

33. On 15 July 2021, a letter was sent to TDB from Guest & Co which would appear to be from Mr James Guest (it is signed but the name is not typed).

The letter stated: *'My son is on holiday until next Tuesday and therefore I would request an extension of the time so that I may reply fully together with my son's comments on the matter. I am considering taking legal advice in this matter. So far as the Institute Chartered accountants is concerned, we sent the response twice by email which apparently were not received. Subsequently I was accused of not dealing with the matter. This was not correct but I decided to terminate my membership of the institute since I considered they had treated me unfairly, I had in fact advised the inspector dealing with the reports into our audit files and as he said we had not received the first email I send it by post which was declined. It was then sent again. Apparently this was not received and the first I knew of the matter was when we received notices of the disciplinary hearing from them.'*

34. On 22 July 2021, TDB emailed Mr Matthew Guest advising that a further allegation would be considered by the Investigating Committee on 30 July 2021, namely that Mr James Guest had failed to comply with requirements of AML legislation and guidance by failing to provide a DBS certificate to his membership body. CIOT had been in correspondence with Guest & Co since 21 May 2021 regarding the fact that a DBS certificate should have been provided some months previously.

35. On 26 July 2021, Mr Matthew Guest sent an email to TDB explaining the background to Guest & Co no longer being instructed to act for the Client. He claimed that information was passed to CK Wing straightaway. He claimed that the annual return for ICAEW was done over the telephone.

36. On 10 August 2021, 3 November 2021 and 9 November 2021, TDB informed Mr James Guest that his case had been referred to a Disciplinary Tribunal and sought to ascertain dates to avoid and completion of the Response Form. No response was received. On 16 November 2021, TDB emailed Mr James Guest to inform him that a hearing date of 17 January 2022 had been set for the Disciplinary Tribunal. On 6 December 2021, a letter was sent by TDB to Mr James Guest informing him of the Disciplinary Tribunal and seeking a response to previous emails. The letter warned him that if he failed to respond to correspondence from the TDB, he would face a charge of failing to respond to correspondence.

37. On 9 December 2021, a letter that it is assumed was written by James Guest (it was signed but the name was not typed), was sent to TDB. The letter

stated: *'I admit the charge made subject to the comments we have previously made in correspondence. We have now located the emails refereed* [sic] *to.'* He further explained various difficulties that he had due to staff shortages during the pandemic.

38. On 29 December 2021, an email was sent by TDB to Mr James Guest asking for him to clarify which charge his admission contained in his letter dated 9 December 2021 referred. No response was received.

TDB'S SUBMISSIONS ON CHARGES:

39. In relation to Charges 1 and 2, Mr Gilbert on behalf of the TDB, submitted that Mr Guest's failure to notify CIOT within 2 months that he had been subject of disciplinary proceedings by ICAEW breached Rule 2.14.2 of PRPG 2018. In addition, by stating that he had cancelled his membership, rather than stating that it was terminated by ICAEW, Mr Guest was dishonest and breaching the fundamental standards of integrity.

40. In relation to Charges 3, 4 & 5, Mr Gilbert submitted that Mr James Guest had not acted in a straightforward manner towards CK Wong and he had failed to uphold proper standards. It would have been a simple process to provide information straightaway, but instead some, but not all, of the information was provided over 3-4 months. Mr Gilbert submitted that Mr Guest's attempt to blame CK Wong by suggesting that they were falsely complaining in response to complaints made against them by Guest & Co, had been denied by CK Wong. Mr Guest had failed to provide any evidence that such complaints had been made by him or Guest & Co. Mr Guest had also failed to provide a document that dealt with 'professional clearance' in the appropriate manner.

41. Mr Gilbert submitted that in relation to Charge 6, James Guest had failed to provide to CIOT a DBS certificate, which meant that he had failed to comply with the relevant rules and his company was not registered for AML supervision. This has not been remedied by Mr Guest.

DECISION ON CHARGES:

42. The Tribunal considered all the evidence that it had heard and the submissions made by Mr Gilbert. The Tribunal had regard to the professional standards expected of a Member. The Tribunal reminded itself that the burden of proving the charges was on the TDB and that the TDB

had to satisfy the Tribunal on the balance of probabilities that a charge was proved.

43. The Tribunal noted that it had not received any credible response to the charges from Mr James Guest, despite Mr Guest being contacted by TDB on many occasions requesting a response.

Charge 1

44. The Tribunal was satisfied that Mr Guest was the subject of disciplinary proceedings brought by ICAEW on 27 February 2018, that he was informed of the proceedings in 18 April 2019 and that he had failed to inform the Head of Professional Standards of CIOT within 2 months. The Tribunal noted that Mr Guest had not challenged the credible evidence from CIOT on this matter. Therefore, the Tribunal found that this was contrary to Rule 2.14.2 and that charge 1 was proved.

Charge 2

45. The Tribunal was satisfied, that Mr Guest had been the subject of disciplinary proceedings by ICAEW and that his membership had been terminated. The Tribunal noted that Mr Guest had not challenged the credible evidence from CIOT on this matter. The fact that he had failed to declare to the TDB the proceedings against him by ICAEW and then alleged that he had cancelled his ICAEW membership was false. The Tribunal was satisfied that in failing to inform CIOT that he had been the subject of disciplinary proceedings and then lying by saying that he had cancelled his membership, meant that Mr Guest had breached Rules 2.1 and 2.2.1 of PRPG 2018. Therefore, the Tribunal found charge 2 proved.

Charge 3

46. The Tribunal considered the evidence from CK Wong that from 13 July 2020 to 22 October 2020, Guest & Co had failed to provide all the information that was requested. The Tribunal noted that Mr Guest had not challenged or explained why these documents had not been provided, other than to suggest that the documents had been provided, without providing any emails or other documentary evidence in support. The Tribunal considered that Mr James Guest had not been honest as he had knowingly failed to provide the information. Therefore, the Tribunal found that Mr Guest was in breach of Rules 2.1 and 2.2.1 and charge 3 was proved.

Charge 4

47. The Tribunal considered the evidence from CK Wong concerning Mr James Guest's behaviour on 21 and 22 October 2020. The Tribunal noted that there was no explanation or challenge to the evidence from CK Wong

concerning his behaviour. The Tribunal were satisfied that the behaviour took place and considered that it breached the Fundamental Principles and Standards in relation to Professional Behaviour. Mr Guest's behaviour brought him and CIOT into disrepute as he had failed to act with courtesy and consideration towards all with whom he had come into contact in a professional capacity. Therefore, the Tribunal found that Mr Guest had breached Rules 2.6.2 and 2.6.3 of PRPG 2018. The Tribunal found charge 4 proved.

Charge 5

48. The Tribunal noted that there was no challenge from Mr James Guest that Guest & Co had sent the email on 22 October 2020, and that this was not in the format as set out in Rule 10.1.4. The Tribunal found charge 5 proved.

Charge 6

49. The Tribunal noted that there was no challenge from Mr James Guest that Guest & Co had failed to supply to CIOT a DBS certificate. The Tribunal were satisfied that this failure had resulted in Guest & Co failing to comply with CIOT's Anti Money Laundering Scheme Rules and not being registered for AML supervision. Therefore, the Tribunal found that Mr Guest had breached Rules 2.10.1 and 2.10.2 and charge 6 was proved.

SUBMISSIONS ON SANCTION:

50. Mr Gilbert drew the Tribunal's attention to the TDB's Indicative Sanctions Guidance and the categories of complaint. He submitted that Mr James Guest had dealt with other professionals in a confrontational manner and somewhat lackadaisical towards his regulator. Mr Gilbert submitted that Mr James Guest had no previous regulatory history with CIOT.

DECISION ON SANCTION:

51. The Committee had regard to the Indicative Sanctions Guidance. The Tribunal had regard to the public interest which included the protection of members of the public, maintaining public confidence in the profession and upholding proper standards of conduct.

52. The Tribunal considered that the case had four serious aspects, two of which involved dishonesty: namely, a false declaration on an annual return and a failure to notify a disciplinary body of findings by another regulator. Mr Guest not been straightforward in his dealings with CK Wong by knowingly failing to provide documents to them. The Tribunal considered

that a failure to comply with AML regulations was also a very serious matter.

53. The Tribunal noted that the regulation of the profession relies upon its members self-reporting according to the rules. If members fail to self-report disciplinary findings and/or deliberately conceal them, then the system of self-reporting will fail and harm the public confidence in the profession and potentially put the public at risk. A failure to self-report, when combined with dishonesty that seeks to hide matters from the regulator, had to be regarded as serious in order to deter others as well as to maintain public confidence in the profession.

54. The Tribunal considered that the repeated poor professional performance in charges 4 and 5, as demonstrated by Mr Guest's behaviour towards CK Wong, whilst not as serious as Charges 1, 2 and 3, did demonstrate attitudes and behaviour that were contrary to the standards expected of a member. The Tribunal noted, that whilst Mr Guest had no previous regulatory history with CIOT, he did have a regulatory history with ICAEW. Mr Guest had received a severe reprimand in 2018 for failing to deal with a closing report from a QAD inspection in 2015 and he then failed to pay fines that were imposed and that had resulted in the termination of his membership of ICAEW.

55. The Tribunal considered that taking No Further Action, making an Order to Rest on the File, issuing a Warning, Ordering an Apology or Censure were insufficient sanctions for the seriousness of the charge. The Tribunal noted that the guidance had a guideline starting point for offences of dishonesty was one of expulsion. The Tribunal considered whether suspension was an appropriate sanction. The Tribunal noted that Mr James Guest had not demonstrated any insight, recognition or expression of regret for his dishonesty and there were no exceptional circumstances that could justify a suspension, rather than an expulsion.

56. In the Tribunal's view, only expulsion would address the need to protect the public and maintain public confidence in the profession. The Tribunal considered that the only appropriate sanction was one of expulsion.

COSTS:

57. Mr Gilbert applied for costs in the sum of £5,302.50.

58. The Committee had regard to the TDB's Guidance on Awarding Costs. The Committee noted that its power to award costs was set out in Regulation 27 and was discretionary. The Committee considered that it was right and proper in the light of its findings that Mr Guest should pay the TDB's costs. The Committee examined the schedule of costs and considered that the amount applied for was reasonable. The Committee determined that it was fair and proportionate to award costs against Mr Guest in the sum of £5,302.50. The Committee considered that any application made by Mr Guest to the TDB to pay by instalments over a reasonable period of time, should be considered favourably.

PUBLICITY:

59. The Tribunal had regard to the TDB's Guidance on the Publication of Disciplinary and Appeal Findings. The Tribunal noted that ordinarily any disciplinary finding or order made against a member will be published in accordance with Regulation 28. The Tribunal saw no reason to interfere with this.

EFFECTIVE DATE:

60. This decision will take effect in accordance with Regulations 20.9 and 21.1 of the Taxation Disciplinary Scheme Regulations 2014.

MARK B. RUFFELL
(Chairman)
17 January 2022