

Annex F - Consent Order

Member name: Peter Upton

Case reference: 2025-39

CONSENT ORDER

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

INVESTIGATION COMMITTEE DECISION – 31 July 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 Peter Upton, that Mr Peter Upton be:

- expelled from membership of the CIOT; 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 was ordered to pay costs and was expelled from ICAEW membership. The behaviour breached the following rules of the Professional Rules and Practice Guidelines 2018 as amended in 2021:

1.7 A member owes a duty not to act in such a way as to bring CIOT/ATT into disrepute, or in any way which would harm the reputation or standing of CIOT/ATT. Further, a member may have duties and obligations to other regulators and professional bodies, for example, HMRC or the Financial Reporting Council, and should have regard to these as relevant.

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. 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.

26 September 2025

**Taxation Disciplinary Board
30 Monck Street
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