

Member name: xxxxxxxx

Case reference: xxxx-xx

CONSENT ORDER

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

INVESTIGATION COMMITTEE DECISION – 16 October 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 the Member that the Member be:

- censured;
- fined in the sum of £2,000.00;
- required to pay a sum of £800.00 by way of costs.

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

- a. the Member, in his work role as a (using a neutral term) *mentor* to the Complainant, was required to provide welfare support to the Complainant as well as mentoring and guidance;
- b. outside of that work role, the personal circumstances of the Member created a situation which meant that his interests were or had the potential to be or to be seen to be in conflict with the best interests of the Complainant;
- c. the situation was such that the Member must have been aware of the actual or perceived conflict;
- d. notwithstanding that actual or perceived conflict, the Member continued to act as the Complainant's *mentor* in circumstances that exacerbated that actual or perceived conflict;
- e. in doing so, the Member failed in his work role to avoid a conflict of interest or to take steps to manage a situation where there might be a perception of a conflict of interest; and/or
- f. in continuing to meet with the Complainant in his role as the Complainant's *mentor*, the Member was less than straightforward and acted without integrity and in an unbecoming or unprofessional manner.

The behaviour breached the following rules of the Professional Rules and Practice Guidelines 2018 as amended in 2021:

2.1 To be straightforward and honest in all professional and business relationships.

2.2 Integrity

2.2.1 A member must always be honest in all their professional work. In particular, a member must not knowingly or recklessly supply information or make any statement which is false or misleading, nor knowingly fail to provide relevant information.

2.3 Objectivity

2.3.1 A member must be objective in all work undertaken. If objectivity may be impaired through conflict of interest, a member must act in accordance with Chapter 6.

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 December 2025

Taxation Disciplinary Board
30 Monck Street
London
SW1P 2AP