

TAXATION DISCIPLINARY BOARD

- and -

Mr HARUN MARSHALL
(ATT Membership Number 272159)

DECISION
(20.1.2026)

INTRODUCTION:

1. The Disciplinary Tribunal ('the Tribunal') sat on 20 January 2026 to hear charges brought by the Taxation Disciplinary Board ('TDB') against Mr Marshall. The hearing was conducted remotely by video conferencing. The Tribunal was chaired by Mr Andrew Granville Stafford (legally qualified chair) who was sitting with Mr Abdul Nabi (professional member) and Dr Angela Brown (lay member).
2. The case presenter for the TDB was Ms Sophia Kerridge. Mr Marshall was not present nor represented. The Clerk to the Tribunal was Mr Nigel Bremner.
3. The Tribunal had been provided with and had read the hearing bundle (53 pages) and an on-table bundle (13 pages).
4. The following abbreviations are used in this determination.

The ATT means the Association of Taxation Technicians;

The Disciplinary Regulations means the Taxation Disciplinary Scheme Regulations 2014 (as amended November 2016 and January 2024);

PRPG 2018 means the Professional Rules and Practice Guidelines effective from 9 November 2018;

ISG means the Indicative Sanctions Guidance.

PROCEEDING IN ABSENCE:

5. Regulation 17.3 of the Disciplinary Regulations permits a hearing to proceed in the absence of the Defendant if the Tribunal is satisfied that notice of the hearing has been served on him in accordance with the Disciplinary Regulations.
6. Regulation 14.1 of the Disciplinary Regulations requires the Clerk to send to the Defendant a notice setting out the charge against him and notifying him of the date, time and place of hearing. The notice must be accompanied by the documents specified in regulation 14.1(b) to (e) and must be sent at least 35 days before the hearing.
7. Regulation 31.2 of the Disciplinary Regulations sets out the method of service. Any notice or document may be served on the Defendant by registered or recorded delivery post or by email addressed to their address as it appears in the register.
8. Notice of the hearing was sent to Mr Marshall by email on 1 December 2025, accompanied by a copy of the hearing bundle, a copy of the TDB Scheme, the Disciplinary Regulations, the ISG and a Response Form. The Tribunal was satisfied that service had been effected in accordance with the Disciplinary Regulations.
9. Mr Marshall replied the same day, saying that he had left the profession and had no desire to pursue his ATT qualifications. He provided a Response Form, admitting the Charges, on 29 December 2025 and saying that he would not be attending the hearing. On 18 January 2026, after receiving the log-on link for the hearing, he emailed TDB to reiterate that he would not be attending the hearing.
10. The Tribunal bore in mind that Mr Marshall has a right to participate in these proceedings and any decision to proceed in his absence must be taken with care and caution. The discretion to proceed in a member's absence must be exercised in light of the objective of this procedure, which is public protection, and the Tribunal had regard to the public interest in the fair, economical, expeditious and efficient disposal of allegations made against members of a profession.

11. Mr Marshall has made his position clear. He does not wish to attend any hearing nor pursue his ATT membership any further. He has not requested an adjournment and has not given any reason for non-attendance other than his desire to disengage with the process and with ATT.
12. The Tribunal was satisfied that Mr Marshall had consciously waived his right to attend and there would be no useful purpose in adjourning the hearing. The Tribunal was satisfied there was a clear public interest in hearing this matter and determined to proceed in Mr Marshall's absence.

CHARGES:

13. The charges against Mr Marshall were as follows:

Charge 1

1.1 In November 2022, the Defendant attended a work event where he was under the influence and/or in possession of cocaine, an illegal drug;

1.2 Between September 2022 and the summer of 2023, the Defendant caused distress and/or embarrassment to a work Colleague By making comments relating to:

- a. The staff member's sexuality;
- b. The staff member's appearance and/or clothing;
- c. Drug use at company events.

Charge 2

Consequent upon the facts and matters set out in Charge 1 above:

2.1 The Defendant has engaged in, or been party to, illegal behaviour, contrary to rule 2.2.2 of the PRPG; and/or

2.2 The Defendant did not uphold the professional standards of the CIOT and ATT as set out in the Laws of the CIOT and ATT and take due care in his professional conduct and professional dealings, contrary to rule 2.6.2 of the

PRPG; and/or

2.3 The Defendant has conducted himself in an unbecoming, unlawful and/or illegal manner which tends to bring discredit upon himself and may harm the standing of the profession and/or the CIOT, contrary to rule 2.6.3 of the PRPG; and/or

2.4 The Defendant has conducted himself in a manner that was not courteous and considerate towards those with whom he come into contact in the course of his professional work, contrary to rule 2.6.4 of the PRPG.

14. The provisions of the PRPG that are referred to in the charges are as follows:

Integrity

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

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:

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.

2.6.4 A member should be courteous and considerate towards all with whom they come into contact in the course of their professional work.

RESPONSE TO CHARGES

15. Mr Marshall completed a Response Form which he signed electronically and dated 29 December 2025. He accepted Charges 1 and 2 in their entirety.
16. He indicated on the Response Form that he was content for the matter to be dealt with without an oral hearing and that he did not intend to provide any written representations or mitigation.

BACKGROUND:

17. Mr Marshall became a student member of ATT on 22 November 2021.
18. At or around the same time he started working for Firm A, an accountancy practice, as an analyst, having previously worked elsewhere in the accountancy sector.
19. In September 2022, a new graduate analyst, Colleague B, joined his team. Mr Marshall and Colleague B worked closely together on shared engagements, and Mr Marshall acted as an informal mentor to her, providing day-to-day support and guidance.
20. In November 2022, during a Firm A work-related social event, Mr Marshall was in possession of and used cocaine. He later sent Colleague B a photograph that appeared to show him with cocaine and made comments referencing drug use.
21. In December 2022, at a Christmas drinks event, Mr Marshall became intoxicated and made comments to Colleague B that she found inappropriate. Colleague B raised this with him the following day via WhatsApp, and they met in a meeting room in Firm A's offices. Mr Marshall apologised, and they agreed to maintain clearer boundaries between their professional and personal interactions.
22. Between early 2023 and the summer of 2023, Colleague B continued to experience comments from Mr Marshall that she found inappropriate or uncomfortable. These

included remarks about her sexuality, her appearance and clothing, and further references to drug use at work events.

23. On 14 August 2023, Firm A's HR department conducted a formal investigation meeting with Mr Marshall. Mr Marshall admitted using cocaine at the November 2022 event and acknowledged that some of his comments to Colleague B had been inappropriate. He accepted that Colleague B had previously raised concerns with him and that he had apologised.
24. A disciplinary meeting took place on 26 September 2023, chaired by a partner of Firm A. Mr Marshall again admitted cocaine use at the November 2022 event and accepted that some of his comments to Colleague B were inappropriate, although he said it had not been his intention to cause any upset. He nonetheless accepted that responsibility for his behaviour and expressed his regret and apology to Colleague B.
25. Following the meeting, Mr Marshall was dismissed by Firm A. On 17 November 2023, Mr Marshall notified the ATT of his dismissal, as is required by the PRPG. On 24 November 2023, he provided the ATT with the HR investigation notes, disciplinary meeting notes, and the outcome letter from the disciplinary meeting. He told ATT that he had been dismissed following allegations of inappropriate behaviour and the use of drugs at a Firm A funded event. He said:

‘As discussed in the meetings whilst my behaviour was potentially inappropriate and for that I sincerely apologised, I considered myself and my colleague to be good friends and did not have any ill intent.

Regarding the use of drugs. This is something I admitted to and was a singular instance and something that I deeply regret beyond my dismissal from Firm A. . . . It was a stupid action on my part and a mistake for which I have paid the consequences in leaving a job that I truly enjoyed. This was, as I say, a singular and stupid mistake . . .’

26. He further stated that he had recently found a new employer with whom he intended to continue his ATT examinations and study. He said that he appreciated the seriousness of his dismissal and the circumstances leading up to this but that he did not want to be blocked from continuing down a career path which he is deeply invested in.

27. On 1 December 2023, ATT referred the matter to the TDB.
28. On 1 December 2025, Mr Marshall was notified of this hearing. He responded by email, saying that he had left the profession and had no future desire to pursue any qualifications or be associated with ATT in any capacity.

DECISION ON CHARGES:

29. Mr Marshall accepted the Charges in full in his Response Form. The Tribunal was satisfied that those admissions were full and unequivocal.
30. The Tribunal considered the evidence contained in the bundle. It was satisfied that the evidence supported the factual allegations in Charges 1.1 and 1.2.
31. Use of a Class A drug was clearly conduct that was illegal, was unbecoming for a member of ATT and constituted a failure to uphold professional standards. The Tribunal therefore was satisfied that Mr Marshall was in breach of rules 2.2.2, 2.6.2 and 2.6.3 of the PRPG, as alleged in Charges 2.1, 2.2 and 2.3 respectively.
32. Further, the Tribunal was satisfied that Mr Marshall's behaviour towards Colleague B was unbecoming and lacked consideration, and accordingly breached rules 2.6.3 and 2.6.4 of the PRPG as alleged in Charges 2.3 and 2.4 respectively.
33. The Committee therefore considered that Mr Marshall's admissions were properly made. It found the Charges proved in their entirety on the basis of those admissions.

DECISION ON SANCTION:

34. In determining what, if any, sanction to impose the Tribunal had regard to the ISG and all the evidence in the case.
35. The Tribunal bore in mind that the purpose of a sanction is not to punish a member, albeit it may have that effect. The purpose is to promote the public interest which includes not only protecting the public but upholding the proper standards of conduct in the profession and maintaining its reputation.

36. Any sanction imposed by the Tribunal must be appropriate and proportionate, taking into account the member's own interests and should be the least onerous measure that adequately meets the facts of the charges found proved.
37. The Tribunal identified the following as mitigating factors.
- a. Mr Marshall has no previous disciplinary history.
 - b. Mr Marshall had been open and forthcoming with Firm A's investigation, had made admissions and had acknowledged that his conduct had been inappropriate.
 - c. Mr Marshall had shown remorse for his conduct, particularly in relation to the distress caused to Colleague B, and had offered a genuine apology for his actions.
 - d. Although Mr Marshall had taken a Class A drug at a work social event, there was no evidence that he had been under the influence of drugs whilst at work and there was no evidence of any subsequent repetition.
 - e. Given that the events in question took place between two-and-a-half and three years ago, and also given that Mr Marshall's stated intention was not to pursue his qualifications with ATT, there is little risk of a repetition of any conduct which could harm the reputation of the profession.
 - f. The Charges raise no issue in relation to Mr Marshall's personal integrity or his honesty.
 - g. Mr Marshall notified ATT of his dismissal.
 - h. In relation to Colleague B, the Tribunal accepted that it was not Mr Marshall's intention to cause any distress. The Tribunal considered his comments were thoughtless and careless rather than deliberately intended to cause upset or embarrassment.
 - i. Mr Marshall had made admissions in these proceedings and had been co-operative with the TDB investigation.

38. The Tribunal considered that there were no aggravating factors, save that the behaviour which was set out in Charge 1.2 had continued over a period of time.
39. The Tribunal considered the guidance in the ISG. The Tribunal agreed with the submission of Ms Kerridge that there was not a category in section 4 of the ISG which precisely covered the conduct in question.
40. Sections 4(1) and 4(2) deal with criminal offending which results in a conviction. Albeit that was not the case here, the Tribunal bore in mind that the guideline sanction for offences which are not committed in a professional capacity and do not result in a sentence of imprisonment or community order is a censure and a fine.
41. Section 4(9) deals with unprofessional behaviour, which includes breaches of PRPG 2.6.3. This category deals with a wide range of different conduct but again the guideline is a censure and a fine.
42. The Tribunal also had regard to Section 4(7) dealing with unethical conduct, and which includes reference to dismissal for misconduct or gross misconduct. Again, however, there is a wide range of conduct encompassed by this section which differs in degree of seriousness.
43. Ultimately the Tribunal must use its own judgment to arrive at an outcome which reflects the nature and seriousness of the conduct in question. The Tribunal considered it was appropriate, as is often the case, to impose one sanction which is proportionate to the conduct as a whole rather than impose separate sanctions for each Charge.
44. Whilst Mr Marshall's inappropriate behaviour towards a colleague was, in the Tribunal's view, of a more minor nature, taken in combination with the use of a Class A drug at a works event justifies a sanction at a more serious level. Therefore, resting the matter on file or a warning were not appropriate or proportionate. Any lesser sanction than censure would not, in the Tribunal's view, adequately mark the public interest. Further, the Tribunal considered that it was necessary to additionally impose a fine, not by way of punishing Mr Marshall but to send a clear message that behaviour such as this is unacceptable.

45. Therefore, the Tribunal determined that the appropriate and proportionate sanction is a censure and a fine of £1,000.
46. The Tribunal did consider whether, pursuant to regulation 20.7(f)(xi) of the Disciplinary Regulations, it should alternatively or additionally order that Mr Marshall's student status or eligibility for exams be suspended for a specified period. However, and notwithstanding Mr Marshall's stated intention is not to pursue his ATT qualifications, the Tribunal considered that such an order would be disproportionate in the circumstances of this case.

COSTS:

47. The TDB applied for costs in the sum of £2,625.
48. The Tribunal has the power under regulation 20.6(f)(xii) of the Disciplinary Regulations to make an award of costs in favour of the TDB.
49. The Tribunal had regard to the guidance in the ISG on costs orders. The presumption is that the member will pay the costs on the principle that the majority of members should not subsidise the minority who have brought disciplinary proceedings upon themselves.
50. The Tribunal considered that there was no reason to depart from this presumption. It considered that the costs sought had been reasonably incurred. It therefore ordered Mr Marshall to pay costs to the TDB in the sum of £2,625.
51. Pursuant to regulation 27.1 of the Disciplinary Regulations, the costs are payable within 28 days of the service of this order. The Tribunal has the power to direct payment by instalments but, in the absence of any evidence from Mr Marshall about his financial circumstances, it did not consider it was appropriate to give such a direction. However, it did note that, as set out in the ISG, Mr Marshall can apply to the TDB to allow payment by instalments.

PUBLICITY:

52. The Tribunal made an order under regulation 28.1 of the Disciplinary Regulations for publication of this decision and these written reasons, naming the member.

53. The Guidance on the Publication of Disciplinary and Appeal Decisions sets out the general principle that a disciplinary finding made against a member will be published and the member named in the publication.
54. In accordance with the Guidance, the Tribunal directed that the decision be published on the TDB website and in Tax Adviser.
55. Pursuant to regulation 28.4 of the Disciplinary Regulations, publication will be made after the expiry of the appeal period, namely within 21 days of the effective date of this order, provided no valid notice of appeal is served within that period.

EFFECTIVE DATE:

56. Pursuant to regulation 20.9 of the Disciplinary Regulations, this decision will be treated as effective from the date on which it is deemed served on Mr Marshall.



Andrew Granville Stafford
(Chair)
20th January 2026