

**THE DISCIPLINARY TRIBUNAL
OF THE TAXATION DISCIPLINARY BOARD**

TDB/2023/72

**TAXATION DISCIPLINARY BOARD
(TDB)**

v

**Mr Shiraz Alibhai Rahemtulla
Defendant**

(CIOT Membership Number 132857)

DECISION AND REASONS

Date of Hearing	22ND January 2026
Venue	Virtual via Microsoft Teams
Tribunal Members	
Legally Qualified Chair	Ms Annabel Joester
Lay Member	Ms Karen McArthur
Professional Member	Mr Sean Ferguson
<u>Taxation Disciplinary Board</u>	
Case presenter	Ms Sophia Kerridge
Tribunal Clerk	Mr Nigel Bremner
<u>Member</u>	In person

INTRODUCTION:

1. The Disciplinary Tribunal of the Taxation Disciplinary Board (TDB) sat remotely on Thursday 22nd January 2026 to hear charges brought by the TDB against the Defendant, a member of The Chartered Institute of Taxation, membership number **132857**, following a complaint by the Chartered Institute of Taxation (CIOT).
2. The following abbreviations are used in this Decision.

The “CIOT” means the Chartered Institute of Taxation;

The “ATT” means the Association of Taxation Technicians;

The “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 (updated 2021);

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“PCRT” means the Professional Conduct in Relation to Taxation 2017 (republished 2023).

“AML” means Anti Money Laundering.

“CDD” means Client Due Diligence.

The “ISG” means the Indicative Sanctions Guidance 2025

The Tribunal had read and considered the case papers, being a Bundle and Supplementary Hearing Bundle.

CHARGES

3. The Charges against the Defendant are:-

Charge 1

1.1 The Defendant did not submit any CIOT Annual Return for the following years:

- a. 2019 (due 31 January 2020);
- b. 2020 (due 31 January 2021);
- c. 2021 (due 31 January 2022);
- d. 2022 (due 31 January 2023).

1.2 The Defendant did not submit his CIOT Annual Return by the required deadline of:

- a. 31 January 2024 (for the 2023 year);
- b. 31 January 2025 (for the 2024 year).

1.3 Having been imposed a financial penalty of £350 by the TDB on 1 November 2023 for failing to provide his 2022 Annual Return, the Defendant failed to pay the fine within 14 days as required or at all.

1.4 The Defendant did not act or respond in a timely manner to correspondence from the TDB as sent to him on:

- a. 22 April 2022;
- b. 22 July 2023;
- c. 16 May 2024.

Charge 2

2.1 Consequent on the facts and matters set out in Charges 1.1 to 1.4 above, the Defendant is in breach of:

- a. Rule 2.8.1 in that the Defendant did not complete and submit their Annual Return to the CIOT/ATT within the advised time limit; and/or
- b. 2.12.1 in that the Defendant did not provide such information as was reasonably requested by the CIOT without unreasonable delay nor did the 3 Defendant reply to correspondence from the CIOT which required a response without an unreasonable delay; and/or

c. Rule 2.13.1 in that the Defendant was subject to the disciplinary processes of the TDB and did not comply with an order from the TDB in respect of costs and fines.

4. The Defendant made full admissions to the charges.

Background

5. The Defendant is a member of CIOT, a partner of S R & Co, and currently practices part-time. He is also a member of the Association of Chartered Certified Accountants ('ACCA').
6. Members of CIOT are required under Rule 2.8.1 of the PRPG to 'complete and submit their Annual Return to the CIOT/ATT within the advised time limits'. The time limit in place for the Annual Return years 2019 to 2025 was 31 January of the following year. Members are also required under Rule 2.12.1 of PRPG to provide "such information as is reasonably requested by the CIOT... without unreasonable delay". Rule 2.12.1 requires members who are subject to the disciplinary process of the TDB to 'comply with any order from the TDB, including orders in respect of costs and fines'. Rule 2.13.2 of the PRPG requires members to respond to correspondence from the TDB 'without unreasonable delay'.
7. The requirement on members to submit Annual Returns is notified to the membership via publicly available sources, such as 'Tax Adviser' magazine and social media and by way of personal communications to the individual member, including by email and post.
8. The Defendant failed to submit Annual Returns for the years 2019, 2020, 2021 and 2022. His Annual Return for 2023 was submitted on 28 August 2024, nearly 7 months late. His Annual Return for 2024 was submitted on or around 17 October 2025, over 8 months late.
9. The CIOT and TDB took steps over a lengthy period to notify the Respondent of the requirement to file Annual Returns, both before and after the Returns fell due. They notified the Defendant of the potential consequences of failing to submit the Returns and of the requirement to respond to correspondence from the TDB within a reasonable timescale.

10. Letters were sent to the Defendant by the TDB on 22 April 2022, 21 July 2023 and 16 May 2024 regarding the requirement to submit Annual Returns and the disciplinary process. The Defendant did not reply to any of these letters.
11. On 5 October 2023, the CIOT referred the Defendant to the TDB, alleging that he had failed to submit Annual Returns for the years 2018 to 2022. On 1 November 2023, the TDB wrote to the Defendant advising him of the referral and imposing a financial penalty of £350 for his failures to complete and submit Annual Returns for the years 2019, 2020, 2021 and 2022. The Defendant did not pay this penalty and it remains outstanding.
12. The TDB and CIOT delayed taking action in relation to the referred matters for a period in 2024/2025 to allow the Defendant time to recover from a period of [REDACTED] about which he had notified CIOT. On 4 September, the TDB wrote to him again, reminding him of the outstanding financial penalty and advising him that the case had been prepared for referral to the TDB's Investigation Committee, that a hearing would take place on 25 September, and inviting his representations. On 24 September 2025, the Defendant requested a postponement of the hearing due to [REDACTED] and non-receipt of the bundle. That postponement was granted and the case was rescheduled for 29 October. In the intervening period, the Defendant made some limited submissions and provided some medical records. He also submitted his 2024 Annual Return to the CIOT.
13. The case was considered by an Investigation Committee of the TDB on 29 October 2025. The Investigation Committee found a prima facie case against the Defendant and referred the case to the Disciplinary Tribunal.

Submissions

14. The Defendant completed his Response to the Charges and returned it to the TDB on 15 January 2026. In it he admits Charges 1.1, 1.2 and 1.3 but denies charge 1.4. However, when the Charges were put to him in full at the hearing on 22nd January the Defendant made full admissions to all Charges.
15. Ms Kerridge drew the attention of the Tribunal to the correspondence contained in the Bundle. She submitted, on behalf of the TDB, that the Defendant had been sent numerous communications from the TDB regarding his requirement to submit Annual Returns for the years 2019-2024 and that he had been advised of the requirement to

submit them by the 31 January of the following year. She confirmed that the Annual Returns for the years 2019-2022 had not been submitted at all and that the returns for years 2023 and 2024 had been submitted several months late. She submitted that this breached the Rules.

16. Ms Kerridge pointed to the letters to the Defendant, contained in the Bundle, dated 22 April 2022; 21 July 2023; and 16 May 2024, and submitted that no replies had been made to those letters within a reasonable time period, as required by Rule 2.12.1. She submitted that a reasonable period would be 30 days.

17. In respect of the financial penalty, Ms Kerridge referred the Tribunal to the letter and invoice dated 1 November 2023. She submitted that the letter required payment. She referred the Tribunal to further correspondence with the Defendant in March 2024, in which the TDB confirmed that it had sent the invoice, noted that payment was still not made and stated that a further reminder was sent on 16 August 2024. She confirmed that there was then a further delay before the case was referred to the Investigation Committee, to allow the Defendant to recover from a period of [REDACTED], but that payment was not made and remained outstanding.

18. The Defendant admitted all the Charges. He questioned when the requirement to complete Annual Returns had commenced. He indicated that he had never completed a Return prior to 2019, but accepted that there was a requirement to do so.

19. The Defendant referred to the fact that he had been in [REDACTED] since at least 2015 [REDACTED] [REDACTED]. [REDACTED] He accepted that he had been practising, albeit part-time, since at least 2020, despite [some ongoing health issues necessitating further treatment.]

Findings

20. In making its findings, the Tribunal bore in mind that the burden of proof rests on the TDB. The standard of proof is the civil standard, which is the balance of probabilities.

21. The Tribunal made the following findings of fact:

Charges 1.1 and 1.2

- (a) The Defendant was under an obligation under Rule 2.8.1 to complete and submit his Annual returns to the CIOT by 31 January of the following year. This obligation was in place for the years 2019-2024.
- (b) The Defendant failed to submit his Annual Returns for the years 2019, 2020, 2021 and 2022. He submitted his Annual Return for 2023 on 28 August 2024 and his Annual Return for 2024 was submitted on or around 17 October 2025. He offered no reasonable excuse for this failure.
- (c) The Defendant was under an obligation, pursuant to Rule 2.8.1 of the PRPG to complete and submit his Annual Return to the CIOT by 31 January of the following year. He failed to do so. This breached the PRPG and the Defendant admitted this breach in his Response and at the hearing of this matter. Charges 1.1, 1.2 and 2.1(a) are therefore proved.

Charge 1.3

- (a) The Defendant was under an obligation under Rule 2.13.1 to 2.12.1 to comply with any order from the TDB, including orders in respect of costs and fines.
- (b) The TDB considered a referral of the Defendant from the CIOT for failure to submit his 2022 Annual Return. In view of that failure, it imposed a financial penalty of £350. The Defendant was notified of this penalty by letter dated 1 November 2023 and an invoice of the same date. That penalty was not paid and remains outstanding.
- (c) The Defendant was under an obligation, pursuant to Rule 2.13.1 of the PRPG to comply with any order of the TDB, including an order in respect of a fine. He failed to do so. This breached the PRPG and the Defendant admitted this breach in his Response and at the hearing of this matter. Charges 1.3 and 2.1(c) are therefore proved.

Charge 1.4

- (d) The Defendant was under an obligation under Rule 2.12.1 to provide such information as was reasonably requested by the CIOT and/or respond to the CIOT without unreasonable delay.
- (e) The Defendant was sent letters by the CIOT dated 22 April 2022, 21 July 2023 and 16 May 2024. Each of these letters related to his failure to submit an Annual Return

and required him to submit it. The Defendant did not respond to these letters within a reasonable period of time, or at all.

- (f) The Defendant was under an obligation, pursuant to Rule 2.12.1 of the PRPG to provide the information requested by CIOT, specifically the Annual Return. He failed to do so. This breached the PRPG and the Defendant admitted this breach at the hearing of this matter, having previously denied it in his written response. Charges 1.4 and 2.1(b) are therefore proved.

22. The Tribunal found all Charges proved.

SANCTION:

23. The Tribunal invited and heard representations on sanction from Ms Kerridge for the TDB and from the Defendant.

24. In determining what, if any, sanction to impose, the Tribunal had regard to the Indicative Sanctions Guidance ('ISG'), all the evidence in the case and the submissions that had been made.

25. The Tribunal bore in mind that the purpose of a sanction is not to punish a member, although it may have that effect. The purpose is to promote the public interest, which includes not only protecting the public but also upholding the proper standards of conduct in the profession and maintaining its reputation.

26. Any sanction imposed by the Tribunal must be appropriate and proportionate, considering the member's own interests and should be the least onerous measure that adequately meets the facts of the Charges found proved.

27. The Tribunal identified the following mitigating factors:-

(a) The Defendant had suffered from [REDACTED] the entirety of the period covered by the Charges. [REDACTED]

[REDACTED], [REDACTED]
[REDACTED] [REDACTED]
[REDACTED] The Tribunal

also noted that the Defendant has been able to work since 2020, albeit on a part-time basis.

- (b) The Defendant submitted his Returns for 2023 and 2024, although, as detailed above and in the charge, they were submitted substantially after the deadline. He has submitted his 2025 Annual Return on time.
 - (c) The Defendant is of good character and has had no previous disciplinary findings against him, either by the TDB or ACCA.
- 28. The Tribunal identified the following as aggravating features:-
 - (a) The scale of the breach and failure in relation to charges 1.1 and 1.2, specifically that the failures to file Annual Returns extended over a number of years and were not remedied in respect of years 2019-2022 even when he was contacted by CIOT and TDB in respect of the breach. In respect of the late submissions for 2023 and 2024 these were late by a number of months on each occasion, and were only submitted after chasing by the CIOT/TDB.
- 29. The Tribunal had reference to the ISG, and specifically considered sections (8), which relates to 'other breaches of byelaws or regulations' and (4), which relates to 'Failure to Take Due Care'. It noted that the guideline for breaches under heading 8 for 'failure to comply with an order made by a previous TDB Disciplinary Tribunal' and 'Failure to co-operate with a disciplinary investigation' was expulsion, and that the guideline for 'failure to comply with CPD requirements' was censure and a fine of £1,000. It further noted that the guidance for breaches under heading 4 for 'failing to respond expeditiously or adequately or at all to professional correspondence...from the CIOT...or TDB' was a fine OF £3,000 and censure, with suspension being appropriate for repeated offences.'
- 30. The Tribunal considered the options available to it from the bottom upwards on the scale of seriousness.
- 31. The Tribunal considered that imposing no sanction would be inappropriate as it would not appropriately mark the nature and seriousness of the Defendant's conduct.
- 32. The Tribunal considered that an order to rest on file, or a warning would be inappropriate as it would not appropriately mark the nature and seriousness of the Defendant's conduct.

33. The Tribunal considered imposing a censure and fine and noted that that was the starting point for two of the breaches it considered relevant in the ISG. However, it found that this would be inappropriate as it would not appropriately mark the nature and seriousness of the Defendant's conduct, taking specific account of the number and extent of the Defendant's breaches and failures.
34. The Tribunal determined that the appropriate and proportionate sanction in this case was an order suspending the Defendant from membership of the CIOT for two years. It is considered that this action would make it clear that such failures were unacceptable, and sufficiently serious to warrant temporary exclusion from membership, but not to require permanent exclusion. The Tribunal considered that the protection of the public could be assured by a temporary exclusion from the benefits of membership. In all the circumstances of the case, the Tribunal considered that a two-year suspension was the proportionate and appropriate sanction.

COSTS:

35. The Tribunal has the power under regulation 20.7(f)(xii) of the Disciplinary Regulations to make an award of costs in favour of the TDB. The TDB applied for costs in the sum of £3,220. The Tribunal considered the Guidance on awarding costs contained in the TDB Indicative Sanctions Guidance. The Defendant did not raise any specific challenges to the costs sought and the Tribunal was satisfied that the costs sought were reasonable and proportionate. It therefore orders that the Defendant pay the costs in full.
36. The Tribunal considered that the Defendant had indicated he may wish to pay any costs by instalments. The Tribunal was not provided with any documentary evidence as to the Defendant's means. It did not consider that it was appropriate to make an order for payment by instalments. It directed the Defendant to paragraph 6.2 of Annex 2 to the ISG which details that the Defendant may request the TDB to allow payment on an instalment basis.

PUBLICITY

37. Regulation 28.3 of The Taxation Disciplinary Scheme Regulations 2014 (amended November 2016 and January 2024) ('The Regulations') provides that, 'Unless the Disciplinary Tribunal or the Appeal Tribunal otherwise directs, the order and the written

reasons for making that order shall ordinarily be published without redaction of the name of the Defendant'.

38. The Defendant made no submissions or representations regarding publicity.
39. Accordingly, the Tribunal found no reason to depart from the usual practice of publication, which it considered in the interests of justice and the protection of the public.
40. The Tribunal made an Order under regulation 28.1 that the Order and its written reasons should be published, but redactions shall be made as indicated by [...] so as to remove reference to sensitive personal information.
41. Pursuant to Regulation 28.4, publication shall be made after the expiry of the appeal period, provided no valid notice of appeal is served within that period.

Effective Date

42. Pursuant to regulation 20.9 of the Regulations this decision will be treated as effective from the date on which it is deemed served on the Defendant.

Signature Annabel Joester

(Chair)

Date 27 January 2026