

**Member name: John Zealand**

**Case reference: 2025-43**

## CONSENT ORDER

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

### **INVESTIGATION COMMITTEE DECISION – 19 September 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 John Zealand that Mr John Zealand be:

- Warned as to their future conduct;
- Subject to a fine of £500.00; and
- Required to pay a sum of £730.00 by way of costs

The Investigation Committee ordered the publication of the order made against the Member with respect to a complaint that the Member failed to pay the fixed penalty fine in relation to the late submission of his 2024 Annual Return and failed to complete his AML Renewal for 2025-26 by not making payment of the annual renewal fee.

The behaviour breached the following rules of the Professional Rules and Practice Guidelines 2018 as amended in 2021 (PRPG). Additionally, the Member may have breached the CIOT AML scheme rules, with each section set out as follows;

#### 2.6 Professional Behaviour - PRPG

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

## Members' Obligations – PRPG

### 2.10 Compliance with Anti Money Laundering legislation and registration

2.10.1 A member must comply with the UKs AML legislation in force from time to time. A member must act in accordance with the Consultative Committee of Accountancy Bodies (CCAB) anti money laundering guidance including the appendix for tax practitioners.

### 2.12 Provision of information to the CIOT and ATT

2.12.1 A member must provide such information as is reasonably requested by the CIOT and ATT without unreasonable delay. A member must reply to correspondence from the CIOT and ATT which requires a response and again must do so without an unreasonable delay.

## CIOT AML Scheme Rules

### 5. Rights and obligations

5.4 A registrant must comply with the requirements of the Institute as set out in or issued in pursuance of the Scheme. In particular, a registrant must:

(d) provide such other information as the Institute may request;

(e) pay the registration and annual retention fee as determined from time to time by the Association;

(h) conduct their practice in accordance with the laws of the Institute and in particular the Professional Rules and Practice Guidelines and Professional Conduct in Relation to Taxation applicable to members.

5.5 Registrants must comply where appropriate with their direct obligations under the 2017 Regulations and other relevant legislation and registration under the Scheme shall not reduce or qualify any such direct obligations.

### 6. Discipline

6.1 The Scheme is part of the laws of the Institute and a registrant who fails to comply with its terms is liable to disciplinary action under those laws. A complaint against a registrant alleging failure to comply with the Scheme shall be referred for action by the TDB, which may apply any appropriate sanction in accordance with its powers from time to time.

6.3 A registrant may not withdraw, or apply to be removed, from, the register whilst subject to disciplinary action under or in pursuance of paragraph 6.1.

The Committee considered that the aforementioned findings demonstrated a prima facie case that Mr Zealand had failed to pay the fixed penalty fine in relation to the late submission of his 2024 Annual Return and failed to complete his AML Renewal for 2025-26 by not making payment of his annual renewal fee.

**17 December 2025**

**Taxation Disciplinary Board  
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