

**Member name: Arlene Reid**

**Case reference: 2026-01**

## CONSENT ORDER

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

### **INVESTIGATION COMMITTEE DECISION – 13 February 2026**

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 Ms Arlene Reid that Ms Arlene Reid be:

- Warned as to their future conduct;
- Required to pay a sum of £730.00 by way of costs; and
- Required to pay a sum of £800.00 by way of a fine

The Investigation Committee ordered the publication of the order made against the Member with respect to a complaint that the Member failed to register for AML supervision.

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;

#### 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.

2.10.2 A member in practice must either be registered with the CIOT or ATT for AML supervision or, if requested, advise the CIOT and ATT of their Supervisory Authority under The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017

The Committee considered that the aforementioned findings demonstrated a prima facie case that Ms Reid had failed to complete his AML supervision requirements.

**30 March 2026**

**Taxation Disciplinary Board  
30 Monck Street  
London  
SW1P 2AP**