Case: TDB/2025/34

IN THE DISCIPLINARY TRIBUNAL OF

THE TAXATION DISCIPLINARY BOARD

IN THE MATTER OF A HEARING UNDER

REGULATIONS 13 TO 24 OF THE TAXATION

DISCIPLINARY BOARD REGULATIONS 2014

B E T W E E N:

THE TAXATION DISCIPLINARY BOARD

Appellant

and

MR DAVID QUANTRILL

(CIOT MEMBERSHIP NUMBER 123626)

Defendant

DECISION AND REASONS

---

1. The Disciplinary Tribunal (the Tribunal) sat remotely on Wednesday 18 March 2026, to hear the charges faced by Mr David Quantrill, a member of the Chartered Institute of Taxation (CIOT). The Disciplinary Tribunal consisted of Mr Mark Ruffell (Chair), Ms Victoria Sara Hulse (professional member) and Ms Isobel Leaviss (lay member). The Tribunal had received and read prior to the hearing a Hearing Bundle as well as some on-table correspondence. There were no defence representations.

2. The TDB was represented by Ms Sophia Kerridge. The Defendant was not in attendance and was not represented. Mr Nigel Bremner, the Clerk to the Appeal Tribunal was present throughout.

NOTICE OF HEARING:

3. Ms Kerridge submitted that the notice of the date, time and place of hearing was sent to the Defendant via the email address recorded for him and used in previous correspondence on 9 February 2026, being more than 35 days before the hearing. The Defendant had not responded to the notice of the hearing.

4. The Tribunal were satisfied that there had been good service of the hearing notice, pursuant to Regulation 14.1.

PROCEEDING IN ABSENCE:

5. Ms Kerridge applied to proceed in the Defendant's absence. She asserted that the Defendant had been served notice of the hearing; he had failed to respond to that notice; and the public interest would be served by the hearing proceeding. She submitted that the Defendant had been in correspondence with the CIOT in relation to his registration since the dates contained within the charges.

6. The Tribunal noted that Regulation 17.3 states that *'If the Defendant does not attend and is not represented at the hearing then, provided the Disciplinary Tribunal is satisfied that the notice required was served on them…the Disciplinary Tribunal may proceed with the hearing in the absence of the Defendant.'* The Tribunal had regard to the decisions of R. v. Jones (Anthony William) [2003] 1 AC 1 and Adeogba v GMC [2016] EWCA Civ 162. The Tribunal recognised that it had a discretion to proceed in the Defendant's absence, but the discretion must be exercised with the utmost care and caution. A Defendant had the right to be present at a hearing, particularly a hearing that determined

charges, unless knowing of that hearing, he voluntarily absented himself. The Tribunal considered that the Defendant would have been aware of the hearing, given the correspondence that he had received at various times about it. The Tribunal noted that the Defendant had submitted an Annual Return to the CIOT on 11 February 2026. The Tribunal had not been provided with any explanation for the Defendant's absence, there was no application for an adjournment, and there was no suggestion that any adjournment would secure the Defendant's attendance. The Tribunal noted that the TDB should deal with matters expeditiously in order to maintain public confidence in it as a regulator. In all of the circumstances, the Tribunal agreed to proceed in the Defendant's absence.

CHARGES:

7. **Charge 1**

   1.1 The Defendant failed to respond in a timely manner or at all to correspondence from the CIOT dated:

   1.1.1 20 December 2024;
   1.1.2 6 February 2025;
   1.1.3 2 April 2025;
   1.1.4 7 May 2025.

   Charge 2

   2.1 Consequent upon the facts in Charge 1, the Defendant failed to provide a response or such information as was reasonably requested by the CIOT without unreasonable delay contrary to rule 2.12.1 of the PRPG.

8. The Defendant had not provided any response to the charges.

BACKGROUND TO THE CHARGES:

9. Regulation 2.12 of the Professional Rules and Practice Guidelines 2018 (PRPG) states:

   '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.'

10. The Defendant became a member of the CIOT in 1992. He is the owner and sole director of Trellech Advisors Limited. On 29 October 2024, a Professional Standards Officer wrote to the Defendant highlighting the fact that on the submission of his recent Annual Return he had indicated that his firm's Anti-Money Laundering (AML) supervision was provided by HMRC. In the same correspondence, it was explained to the Defendant that HMRC act as the default supervisor for tax advisors where no professional body is available and as an CIOT member he should be registered with the CIOT for supervision. Although CIOT were happy to allow the Defendant to continue supervision with HMRC until the renewal date, it was requested that the registration process with CIOT be initiated before that date to ensure supervision was continuous. The CIOT requested that the Defendant provide the renewal date by 12 November 2024.

11. The Defendant responded on 13 November 2024, stating that he would register with CIOT for AML supervision by the end of November 2024 but omitted to provide a date by which his registration with HMRC ended. On 20 December 2024, a Professional Standards Officer contacted the Defendant to inform him that no information had been received from him by CIOT and that he had not initiated registration with the CIOT as indicated in his previous correspondence. They reiterated their earlier request for a date for the end of the current supervision period by HMRC, and for him to start the registration process with the CIOT. There was no response to this correspondence, and a further request for a response was made on 6 February 2025 with a deadline of 20 February 2025. Again, there was no response. On 2 April 2025, a further request for information was made with a deadline of 14 April 2025. This time the Defendant was reminded of his responsibilities under the PRPG 2.12.1 and that a continued failure to respond to the CIOT's correspondence could result in a referral to the TDB by the Head of Professional Standards. Again, there was no response from the Defendant.

12. On 5 May 2025, the Head of Professional Standards at the CIOT, wrote to the Defendant informing him of her intended referral of the matter to the TDB as there had been no response from him to correspondence from the CIOT since November 2024. On 6 May 2025, the Head of Professional Standards at the CIOT referred the Defendant to the TDB.

13. Subsequent enquiries made by the CIOT with the ICAEW revealed that the Defendant's firm Trellech Advisors Limited were registered with the ICAEW for AML supervision.

14. Following the sending of the charges to the Disciplinary Tribunal, the Defendant was written to on 9 September 2025, 9 February 2026 and 12 March 2026 by the TDB, but there had been no response from the Defendant to that correspondence.

15. Ms Kerridge submitted that the Defendant had failed to respond to the 4 requests for information by the CIOT, and by not responding to the correspondence, the Defendant was in breach of rule 2.12.1 of the PRPG.

DECISION ON CHARGES:

16. The Tribunal noted that it had to consider whether TDB had proved charges 1 and 2 on the balance of probabilities. There was no challenge to the assertions that the Defendant had been sent the relevant correspondence and that he was under a duty to respond appropriately to the CIOT. The Tribunal was satisfied on the balance of probabilities that both charges were proved.

SANCTION:

17. Ms Kerridge submitted that the purpose of a sanction was to protect the public, uphold the standards of the profession and to protect the reputation of the profession. She drew the Tribunal's attention to section 4 of the Indicative Sanctions Guidance (Failure to Take Due Care). She submitted that the

repeated correspondence and the escalation of the urgency for a response by the Defendant were aggravating factors. The CIOT had to expend time and effort to chase the Defendant for a response and to reach out to the ICAEW to see whether there was alternative AML supervision in place. Ms Kerridge also submitted that the charges could be considered under section 8 of the Indicative Sanctions Guidance (Other Breaches of Bye-Law or Regulations) with the similar aggravating factor that the breaches took place over a considerable period of time.

18. The Tribunal had regard to the Indicative Sanctions Guidance and considered that both sections 4 and 8 applied. The Panel considered that the failure to respond to the TDB showed a lack of competence and due care by the Defendant and he had been unprofessional. The Tribunal considered that the misconduct was aggravated by both the repetition of the breaches and the significant period of time that had elapsed going back to December 2024. On 5 June 2025, the CIOT received confirmation from the ICAEW that they were the Defendant's firm's AML supervisor. The Tribunal considered that the Defendant must have made a deliberate decision to ignore CIOT's correspondence. He had previously written to CIOT in November 2024 indicating that he would register with them for AML supervision but had subsequently ceased engaging without any explanation. The Panel noted that CIOT's requests concerning the Defendant's AML supervision were a very important obligation for a member to address. The Tribunal considered that the Defendant's failure to respond to the CIOT's correspondence undermined the ability of the CIOT to effectively carry out its regulation of a member. The Defendant's repeated failures to respond to reasonable requests for information had caused the CIOT unnecessary inconvenience and diverted regulatory resources.

19. The Tribunal started with the least serious sanction first. The Tribunal noted that the Defendant had a previously good regulatory history. However, the Tribunal considered that 'no further action' and 'rest on the file' were insufficient sanctions given the repeated failures to respond to correspondence over several months and the seriousness of the subject matter of that

correspondence. The Tribunal considered that an apology was not an appropriate sanction. The Tribunal considered that a warning was an insufficient sanction, given that the Defendant had not demonstrated any understanding or insight into the concerns raised by his non-response and it was not an isolated incident given that he still had not responded.

20. The Tribunal considered that a sanction of censure combined with a fine were appropriate sanctions, as suggested by the Indicative Sanctions Guidance in sections 4 and 8. The Tribunal noted that there had been no loss to a client, there was no direct risk to the public and the Defendant had a previous good regulatory history. This meant that a sanction of suspension would be disproportionate. The Tribunal considered that given the Defendant's repeated and deliberate disregard of important regulatory correspondence and the absence of any insight, an additional sanction of a fine would better reflect the seriousness of the breaches. Given the combination of sanctions, there was no need to increase the guideline fine of £3,000 to reflect the aggravating factors. Accordingly, the Tribunal imposed a sanction of censure and a fine of £3,000.

COSTS:

21. Ms Kerridge applied for a costs order in the sum of £3,690. She submitted that the costs were reasonably incurred.

22. The Tribunal noted that Regulation 20.7(f)(xii) gives a Disciplinary Tribunal the power to award costs in dealing with a Defendant against whom a charge has been proved. In addition, the Indicative Sanctions Guidance at Annex B stated *'An order for costs is not a sanction. It is an order which the Tribunal will usually make where a finding has been made against the member. As TDB's costs are part of the costs incurred in bringing the proceedings, they will be included in the Tribunal's consideration.'* The Tribunal looked carefully at the schedule of costs and considered that the sum claimed was reasonable. Accordingly, the Tribunal made an award of costs in the sum of £3,690.

PUBLICITY:

23. Ms Kerridge applied for an order for publicity. She submitted that there were no exceptional circumstances for not publicising the decision.

24. The Tribunal considered the principles supporting the publicising of decisions as set out in Annex A of the Indicative Sanctions Guidance. The Tribunal determined that there were no reasons for departing from the principles that the decisions made by the Tribunal should be publicised in the usual way. Accordingly, the Tribunal made an order for publicity in the usual terms.

MARK RUFFELL

(Chair)

Wednesday 18 March 2026