TAXATION DISCIPLINARY BOARD

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Public Comment on Complaints Policy

1. INTRODUCTION

1.1 The Board of the Taxation Disciplinary Board (TDB) has considered whether there are any circumstances when it should make a public comment as to the making of, or the receipt by it, of a Complaint made under the Taxation Disciplinary Scheme Regulations 2014 (as amended November 2016 and January 2024)(“Regulations”).

1.2 Under the TDB’s current procedures and rules, any formal complaint is assessed by a Reviewer to confirm whether the matter is within the jurisdiction of the Regulations.

1.3 Any qualifying Complaint is referred to the member(s) for a response. The matter is then considered by the Reviewer and referred to the Investigation Committee who, if they consider a prima facie case of a breach of the rules exists, may refer the case to a Disciplinary Tribunal. Where the member admits the breaches alleged the Investigation Committee may consider the case is suitable for disposal in accordance with the Consent Order procedure.

1.4 Disciplinary Tribunal hearings are held in public. When a Complaint is listed for a hearing the existence of a Complaint and the instigation of proceedings against the member by TDB are published by the TDB on its website. Moreover, if asked, TDB would confirm those facts at this time.

2 STATEMENT OF POLICY

2.1 The TDB’s focus is to:

- act in the public interest;
- assess complaints efficiently and promptly; and
- maintain public confidence in the profession whilst acting in a transparent and fair manner.

2.2 The TDB does not consider that the public interest, the efficient assessment of possible misconduct by members subject to the Regulations, or the fairness to all participants of the TDB’s procedures, would be served:

- by a public confirmation of the existence of a Complaint; or

- the issuing of a statement announcing that a Complaint has been made or an investigation is underway.

2.3 Once an Investigation Committee has concluded that a Prima Facie case exists and made a Consent Order or referred the Complaint to the Disciplinary Tribunal, the Complaint is in the public domain.

2.4 Where the existence of the Complaint is public, for example because the respondent member has confirmed the Complaint, TDB will not initiate any statement but will not maintain a futile "no statement" position.

2.5 It is possible that a Complaint involving a significant public interest issue could be made to the TDB and the fact of the Complaint, by virtue of some other circumstances, could result in public awareness and press enquiries.

2.6 It is also possible, although likely to be exceptional, that the public interest and/or fairness to the parties might justify the confirmation by TDB of the existence of a Complaint or the making of a statement - if for example there was likely to be a substantial delay before the completion of TDB enquiries.

2.7 Paramount in any consideration of whether an exception to the general policy of the TDB exists will be the public interest and the fairness to the parties. The convenience of TDB or its Sponsors will not be factors to be considered.

The Taxation Disciplinary Board
July 2026