IN THE DISCIPLINARY TRIBUNAL
OF THE TAXATION DISCIPLINARY BOARD **TDB/2024/39**

BETWEEN:

THE TAXATION DISCIPLINARY BOARD (TDB)

and

MICHAEL VINEY Defendant

[ATT membership number 113607]

DECISION AND REASONS

Date of Hearing	**Wednesday July 15th 2026**
Venue	Virtual via Microsoft Teams
Tribunal Members	
Legally Qualified Chair	Peter Cadman
Lay Member	Michael McCulley
Professional Member	Will Silsby
Taxation Disciplinary Board	
Case presenter	Graham Gilbert, counsel
Tribunal Clerk	Nigel Bremner
Member	Attended in person but not represented

Introduction

1. The Disciplinary Tribunal of the Taxation Disciplinary Board (TDB) sat to hear charges brought by the TDB against the Defendant, a member of The Association of Taxation Technicians (ATT)] (membership number 113607) .

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 "ISG" means the Indicative Sanctions Guidance 2025 (revised October 2024)

   "PRPG" means the Professional Rules and Practice Guidelines effective from 9 November 2018 (updated 1 January 2021);

   The "Regulations" means the Taxation Disciplinary Scheme Regulations 2014 (as amended November 2016 and January 2024);

Preliminary Matters

3. Mr Viney in his written submissions had made two applications. The first application arose because he was not legally represented. However, at the hearing, he did not pursue any application to adjourn the proceedings on this ground.

4. The second application was for the hearing to be in private. He based this application on the basis that a public hearing would cause further harm to him with more opportunities for people to be aware of the events.

5. The Tribunal reminded itself of Regulation 29 that all hearings by a Tribunal shall be in public " unless it appears to them desirable……. in the interest of justice or for any other reason". The Tribunal decided that there were no reasons for the hearing to be in private rather than in public albeit that there were no members of the public present.

Evidence

6. The Tribunal had before it a main hearing bundle (pages 1 - 45) and a Supplementary bundle (pages 1 - 22) which it had read and considered.

Charges

7. The Charges against the Defendant were as follows.

SCHEDULE OF CHARGES

The charges set out below make reference to the following rules of the Professional Rules and Practice Guidelines 2018 (the "PRPG") of the Chartered Institute of Taxation (the "CIOT") and the Association of Taxation Technicians (the "ATT"), as amended from 1 January 2021:

2.2 Integrity

2.2.1 A member must always be honest in all their professional work. In particular, a member must not knowingly or recklessly supply information or make any statement which is false or misleading, nor knowingly fail to provide relevant information.

2.2.2 A member must not engage in or be party (directly or indirectly) to any illegal activity.

2.6.3 (Professional Behavior)

A member must not:

Conduct themselves in an unbefitting, 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.

Charge 1

1.1 On 26 May 2021, the Defendant admitted that in his role as Employee Tax Advisor at BCG, he had been involved in fraudulent activity against TBIS worth approximately £23.5 million, which included:

- *1.1.1 Receiving misappropriated payments directly or indirectly;*
- *1.1.2 Making false representations;*
- *1.1.3 Creating false documents.*

1.2 On 14 April 2025 at the High Court of Justice King's Bench Division, the Defendant accepted that he was in Contempt of Court on three occasions for breaching the Freezing and Proprietary Injunction dated 21 December 2020, where he:

1.2.1 Disposed of the proceeds of a sale of the property 'No. 12 Calle Murillo, Barcelona';
1.2.2 Disposed of the rental income from various properties located in the UK and a property in Tampa, Florida;
1.2.3 Failed to disclose an investment held by Utmost Wealth Solutions valued at approximately £1.26 million.

1.3 As a result of the finding set out at 1.2, the Defendant was given a term of immediate committal to prison for 16 months on 16 May 2025.

Charge 2

2.1 Consequent upon the facts and matters set out in 1.1 and 1.2 above the Defendant is in breach of:

2.1.1 Rule 2.2.1 of the PTPG in that the Defendant was not honest in their professional work. In particular, they knowingly or recklessly supplied information or made a statement which was false or misleading;

2.1.2 Rule 2.2.2 of the PRPG in that the Defendant engaged in or was party to illegal activity;

2.1.3 Rule 2.6.3 of the PRPG in that the Defendant conducted himself in an unbefitting, unlawful and/or illegal manner which tends to bring discredit upon himself and/or may harm the standing of the profession and/or the CIOT.

The Defendant admitted all the charges but did not accept that he was in breach of 2.6.3 of the PRPG.

Background

8. The defendant was an employee tax advisor and senior employee of TBIS, part of BCG. In that role between January 2015 and 2020 he and another person misappropriated £23.5m of company funds. This was done by creating false documents and numerous false accounts. In

the comtempt judgment, HHJ Dias decribed the fraud in the following terms (para. 15 of the judgment):

" Prior to his suspension and subsequent dismissal, the defendant was employed by TBIS as an " employee tax advisor" responsible for preparing the tax returns for the partnership entities within the BCG Group and ensuring that correct payments were made to HMRC….. In late 2020, the BGC Group discovered it had been the victim of a substantial and sophisticated fraud by the defendant and another [X]…… The fraud dated back to January 2015 and the last known fraudulent payment occurred on 17th November 2020 and thus extended over 4 years. In total, the defendant and X stole approximately £23.5 million by diverting payments that were due to or from BCG Group. Primarily, but not exclusively, the payments were received from, or were due to be paid to, HMRC."

9. When the fraud was discovered by the employers, on 21st December 2020 they obtained a freezing injunction and on 22nd December 2020 they served that freezing injunction on the defendant. The injunction had a penal notice.

10. In a subsequent court hearing, the defendant was found in contempt of court in three separate ways. The court found that he had not declared his ownership of a property in Barcelona which was sold and the sale proceeds sent to a bank account in Cyprus in a personal investment. Secondly, that he had received rental income from properties in the UK and in the USA that had not been disclosed to or accounted for to his former employers. Thirdly, he had investment that he did not declare in Citibank.

11. The defendant was held to be in contempt of court and on 16th May 2025 he was sentenced to 16 months imprisonment being released from prison in January 2026. In the contempt proceedings HHJ Dyas commented [in Para. 69 of the judgment] about the breaches as follows:

" The defendant over an extended period of time and with persistent dishonesty and ingenuity sought to defy the court's order and enrich himself at the applicant's expense".

12. In these proceedings, the defendant gave evidence to the Tribunal. He stated that he regretted his actions which have deeply affected his life and he was a million miles away from the person he was before. He explained the difficulties he had in obtaining legal representation in the civil proceedings. With regard to the first contempt, the Spanish property, he said there was an error and that he meant to declare both properties rather than the one property of which the court was aware.. With regard to the second contempt and the rental income he said that the title in the UK properties had been transferred to another but the Land Registry hadn't

processed the transfer. With regard to the third contemp, he said that the property asset valuation has in fact increased.

13. With regard to the Charge 1, he disputed whether there was jurisdiction for the Tribuanl to hear this as the events were more than 24 months ago. He also questioned the process as there had never been an Investigation Committee meeting about his conduct.

14. In answering questions about the fraud, he accepted that his motivation was personal gain, advancement and greed. With regard to the second contempt, he accepted that the Barcelona property, whether declared or not, was subject to the freezing order. Nevertheless he had sold that property and invested the net proceeds in an investment venture in Cyprus because he was desperate.

Findings of fact

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

16. The Tribunal first considered the jurisdictional points raised by the defendant.

(a) The first point was that the case was before the Disciplinary Tribunal without having been considered by the Investigation Committee. The Tribunal rejected this point because his case had been considered by an Interim Orders Committee who had in fact referred his conduct to the Disciplinary Tribunal at the same time as imposing an interim suspension order.

(b) The second point was an assertion that there was no jurisdiction because the the events were outside the 24 month limitation in regulation 3.4. The Tribunal rejected this objection with regard to Charge 1.1. The material before the Tribunal established on the balance of probabilities that TDB was first aware of this on or shortly before 1 May 2024 and the proceedings were before the Interim Order committee by 5th September 2025. Therefore the proceedings were commenced within 24 months of TDB becoming aware of the events.

With regard to Charges 1.2 and 1.3 these relate to events on 14th April 2025 and 16th May 2025. These are clearly within the 24 month period.

Even if the Tribunal were wrong on the timing on Charge 1.1, the Tribunal has no doubt that the exceptions in sub paragraph (a) and (b) apply namely that the issues are of such public interest that pursuing the complaint is appropriate and that the complaint raises issues of sufficient importance or gravity that pursuing the complaint is appropriate.

Findings on the Charges

17. The defendant had admitted all the facts relating to Charge 1.1. The Tribunal find Charge 1.1 proved in its entirety.

18. With regard to Charge 1.2, to the limited extent where the defendant's evidence and explanation to this Tribunal is it variance with the findings of the civil court, the Tribunal prefer the findings of the civil court. The Tribunal found Charge 1.2 proved in its entirety.

19. Charge 1.3 was admitted by the defendant.

20. The defendant has admitted that he breached 2.2.1 and 2.2.2 but denied that his conduct breached 2.6.3 PRPG. However in his evidence he admitted that he had brought discredit on himself. The Tribunal had no doubt that his conduct also harmed the standing of the profession and ATT and therefore found that he had breached 2.6.3 .

Sanction

21. In determining what, if any, sanction to impose, the Tribunal had regard to the ISG, all the evidence in the case and the submissions that had been made on behalf ot the TDB and by the defendant.

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

23. Any sanction imposed by the Tribunal must be appropriate and proportionate to the level of seriousness of the misconduct, which is based upon the harm caused, the level of culpability and with consideration to the aggravating and mitigating factors. In approaching the appropriate sanction, the Tribunal had to adopt a 'bottom-to-top' approach and consider the most lenient sanctions first and work up the scale until it arrived at a sanction which appeared to reflect the seriousness of the matter.

24. The Tribunal identified the following as mitigating factors . The defendant gave evidence of remorse and that he was a different person from the person at the time of the misconduct.

25. The Tribunal identified the following as aggravating factors. This was a pre-planned and sophisticated fraud committed over a period of 4 years involving substantial sums of money to a total of £23.5m. He accepted in evidence that his motivation was greed and personal aggrandisement. At the time that the fraud was committed, he was in a position of trust. His

conduct was compounded by three acts of contempt of court that gave rise to a substantial immediate civil prison sentence. The Tribunal had regard to all of the comments of HHJ Dias and, in particular, the comments quoted at Paragraphs 8 and 11 of this decision.

26. The Tribunal considered all possible sanctions from the lowest sanction first. However, the Tribunal concluded that no sanction less than expulsion would be adequate or proportionate to reflect the type of and level of the misconduct of the defendant and to fulfil the Tribunal's obligations to protect the public, uphold proper standards of conduct in the profession and maintain the reputation of the profession.

27. The Tribunal did consider imposing a period of time before the defendant can apply for readmission and determined that the appropriate length was 6 years. This should not be seen as any indication that an application at that time would or should succeed. Such an application would need to be considered on its merits at that time with full consideration of this decision and the full judgment of HHJ Dias.

Costs

28. The TDB applied for costs in the sum of £4,345.20 and the Tribunal was provided with a schedule of the TDB's costs. A copy was provided to the Defendant who was invited to make submissions. The defendant made limited points about the quantum of the costs claimed. He did, however, point out that he was still subject to the freezing order and had limited income.

29. The Tribunal considered that the sum claimed was reasonable and proportionate and ordered that the Defendant pay the TDB's costs in the sum of £4,345.20. The Tribunal was not in a position to determine periodic payments. The defendant had informed the Tribunal that he had applied for the freezing order to be lifted. The Tribunal concluded that the enforcement of the Cost Order was a matter that should be left to TDB.

Publication

30. The Tribunal had regard to the ISG. It noted that the purpose of publicity was to provide transparency so that the public and the membership could have confidence in the regulator in its decision making and in its ability to protect the public and to uphold proper standards of the profession. While the defendant submitted that publication would harm or delay his rehabilitation, the Tribunal found that there were no good reasons for him not being named. The Tribunal found no grounds for any departure from the usual order which was that its

decision be published on the TDB's website and in "Tax Adviser" after the expiry of the appeal period should no appeal be made.

31. **Effective Date**

Pursuant to regulation 20.10 of the Regulations, this decision will be treated as effective from the date on which it is deemed served on the Defendant.

P. Cadman

Chair

15 July 2026