

Annex F - Consent Order Template

Member name: Utbah Ahmad

Case reference: 2026-16

CONSENT ORDER

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

INVESTIGATION COMMITTEE DECISION – 27 August 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 Mr Utbah Ahmad that Mr Utbah Ahmad be:

- recommended for removal from the student register maintained by the ATT;
- required to pay a sum of £830.00 by way of costs.

The Investigation Committee ordered publication of the order made against the member with respect to a complaint that:

- The Member cheated through the use of generative AI during an ATT exam.

The Investigation Committee found that there was a prima facie case that the Member was in breach of the following rules of the:

ATT Online Examination Regulations & Guidelines November 2025

1. You must behave in an appropriate manner as a tax professional and act with integrity.
2. Your examination answers must be entirely your own work.
3. The use of any Generative AI tool or product is strictly prohibited during the ATT examination. This includes:
 - requesting general information from a Generative AI tool or product;
 - having a window open to a Generative AI tool or product on any device in the room in which you are sitting your examination; and
 - uploading questions or part questions from the ATT examination into a Generative AI tool or product.

For the avoidance of doubt, the use of Google (or similar search engine) which may provide an AI assisted response will not in itself breach these regulations, but use of the AI generated response from Google (or similar search engine) will be a breach of these regulations.

Professional Rules and Practice Guidelines 2018 as amended in 2021 (PRPG)

2.6 Professional Behaviour

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:

- 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.

24 September 2026

**Taxation Disciplinary Board
30 Monck Street
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