IN THE DISCIPLINARY TRIBUNAL OF THE TAXATION DISCIPLINARY BOARD **TDB/2025/66**

BETWEEN:

THE TAXATION DISCIPLINARY BOARD **(TDB)**

and

SAMUEL FEIBEL **Defendant**

ATT membership number 213632

DECISION AND REASONS

Date of Hearing	July 31st 2026
Venue	Virtual via Microsoft Teams

Tribunal Members

Legally Qualified Chair	Peter Cadman
Lay Member	Micheal McCulley
Professional Member	Will Silsby

Taxation Disciplinary Board

Case presenter	Callum Church, counsel
Tribunal Clerk	Nigel Bremner
Member	Not in attendance and 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 213632).

2. The following abbreviations are used in this Decision.

   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. The Defendant was not present and was not represented in his absence.

4. The Tribunal first considered whether the Defendant had been served with notice of the hearing. This case was first listed for hearing on 15th July 2026 but had to be adjourned due to lack of time. Notice of that hearing was provided to the Defendant on 8th June in excess of the obligatory 35 days' notice period. On 15th July the Defendant was notified that the case would be heard on 31st July. The Tribunal was satisfied that the Defendant had been served with the required documents within the required notice to give him a reasonable opportunity to prepare his case.

5. The Tribunal then considered whether it should proceed with the hearing in the Defendant's absence. The panel noted that consistently in correspondence the Defendant had stated that he would not be attending the hearing and was happy for the proceedings to proceed in his absence. Indeed, this was repeated on 30th July when he send an email confirming he was" happy" for the case to proceed in his absence.

6. The Tribunal decided it was reasonable in all the circumstances to proceed with the hearing in the absence of the Defendant. He had indicated his consent to this course of action and had provided substantial written submissions.

Evidence

7. The Tribunal had before it a Main hearing bundle (pages 1 - 45) and a Supplementary bundle (pages 1 - 25) which it had read and considered. It also had a bundle of papers (pages 1 - 3) provided by the Defendant, his Response Form and Statement of Means.

8. At the start of the proceedings, Mr Church on behalf of the TDB applied for the charges to be amended as follows:

   (1) In Charge 1.3 to remove allegation (c).

   (2) In Charge 2(a) to alter Rule 2.6.2 to Rule2.6.3

   (3) In Charge 2.1 to remove allegation (d).

9. The Tribunal noted that all these proposed amendments were in favour of the Defendant. The Tribunal consented to those amendments.

Charges

10. The Charges against the Defendant were:

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:

2.6.3 Professional Behaviour

A member must not:

- *Perform their professional work, or conduct their practice or business relationships, or perform the duties of their employment improperly, inefficiently, negligently or incompletely to such an extent or on such number of occasions as to* *be likely to bring discredit to themselves, to the CIOT or ATT or to the tax profession;*

- *Breach the Laws of the CIOT or ATT;*

2.8 Completion of Annual Return

Rule 2.8.1

A member must complete and submit their Annual Return to the CIOT/ATT within the advised time limits.

2.12 Provision of information to the CIOT and ATT

Rule 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.

2.13 Compliance with the disciplinary process and orders from the TDB

Rule 2.13.1

A member is subject to the disciplinary processes of the TDB and must comply with any order from the TDB including orders in respect of costs and fines.

Rule 2.13.2

A member must respond to correspondence from the TDB without unreasonable delay. Without unreasonable delay will normally mean, in the absence of special circumstances, within 30 days.

CHARGES

Charge 1

1.1 The Defendant did not submit his 2024 ATT Annual Return by the required deadline of 14 March 2025.

1.2 Having been imposed a financial penalty of £350 by the ATT on 29 April 2025 for failing to provide his 2024 Annual Return, the Defendant failed to pay the fine by 13 May 2025 as required or at all.

1.3 The Defendant did not action or respond in a timely manner to correspondence from the ATT or TDB as sent to him on:

a. 11 February 2025;
b. 24 February 2025;
c. 20 October 2025;
d. 17 December 2025. This allegation was withdrawn .

Charge 2

2.1 Consequent upon the facts and matters set out in Charges 1.1 to 1.3 above, the Defendant is in breach of:

a. Rule (2.6.2 This was amended to) 2.6.3 in that the Defendant:
    a. performed their professional work, or conducted their practice improperly, inefficiently, negligently or incompletely to such an extent as to be likely to bring discredit to themselves, to the CIOT or ATT or to the tax profession;
    b. Breached the Laws of the CIOT or ATT; and/or

b. Rule 2.8.1 in that the Defendant did not complete and submit their Annual Return to the ATT within the advised time limit; and/or

c. Rule 2.12.1 in that the Defendant did not provide such information as was reasonably requested by the ATT without unreasonable delay nor did the Defendant reply to correspondence from the ATT which required a response without an unreasonable delay; and/or

d. (This allegation was withdrawn.) Rule 2.13.1 in that the Defendant was subject to the disciplinary processes of the TDB and did not comply with an order from the TDB in respect of costs and fines; and/or

e. Rule 2.13.2 in that the Defendant did not respond to correspondence from the TDB without unreasonable delay.

11. The Defendant admitted all charges except:

(1) Charge 1.3(c) on the basis that communication dated October 20th 2025 did not require a response.

(2) Charge 2.1(a) on the basis that his conduct was not likely to bring discredit on him or the ATT or the tax profession.

12. The Tribunal considered the correspondence sent to the Defendant on October 20th 2025 and was not persuaded that it clearly imposed an obligation on the Defendant to reply. Although within the body of the letter there was a reminder of a general obligation to reply promptly, the letter continued indicating a number of possibilities including *"if you have any information you wish to provide or comments about the potential breaches please provide these to me by October 30th.* . The Tribunal found that this letter had not imposed a clear obligation on the Defendant to respond and therefore found Charge 1.3(c) not proven .

13. The Tribunal considered the totality of the facts admitted by Defendant. These included not submitting his 2024 ATT Annual Return in time; failing to pay a financial penalty imposed by the ATT in time and failing to reply to two pieces of correspondence. The Tribunal was persuaded that this was improper, inefficient and/or negligent. However it was not persuaded that this failure crossed the threshold into bringing discredit on the Defendant, the ATT or the tax profession. The Tribunal did not find that Charge 2.1(a) was proved.

14. The Tribunal found all other allegations proved on the basis of the Defendant's admissions and the evidence presented.

Background

15. The Defendant became a member of the ATT in 2017. His 2024 Annual Return was due for submission order before 31st January 2025. On February 24th 2025 an email was sent to him explaining that the Return was still outstanding. A deadline to submit the Retrun was given as March 14th2025. No response was received and on April 29th2025 a £350 administrative fine was issued to be paid by June 13th 2025.

16. The member did not pay the fine. On June 13th 2025 he was notified that he would be referred the TDB and the referral was made on 15th September 2025. The fine remained outstanding at the date of this hearing.

17. Correspondence to him dated February11th 2025 and February 24th 2025 was not answered or was not answered promptly.

Findings on the Charges

18. The Tribunal had found that the two matters that the Defendant contested had not been proved. All other charges had been admitted by him and those admissions were supported by evidence presented by the TDB.

Sanction

19. 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 of the TDB and by the Defendant in his correspondence with TDB.

20. 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.

21. 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.

22. The Tribunal found that this was a matter of failure to take due care and lack of supervision of his practice.

23. The Tribunal identified the following as mitigating factors. In many ways, this was an administrative oversight with the Defendant himself creating additional difficulties by failing to engage promptly and fully in correspondence and with the disciplinary process. There was no discredit to the profession and no public loss.

24. The Tribunal identified no aggravating factors other than the delay in engaging,

25. The Tribunal considered that a Warning would not be an adequate or proportionate sanction. It found that sanction of Censure was necessary and was the minimum to protect the public, uphold proper standards of conduct in the profession and maintain the reputation of the profession.

Costs

26. The TDB applied for costs in the sum of £ 3,350.00 and the Tribunal was provided with a schedule of the TDB's costs. The Defendant had made representations as to costs generally and had provided a statement of his means

27. 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 £3350.00. The Tribunal left it to the TDB to decide on timing of payments in due course.

Publication

28. 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. 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.

29. **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.

Signature Peter Cadman

Chair

July 31st 2026