THE INVESTIGATION COMMITTEE OF

THE TAXATION DISCIPLINARY BOARD

TDB 2026-19

TAXATION DISCIPLINARY BOARD

(TDB)

- and -

SYED AASHIR RIFAT

(292852 - Tax Pathway Student (at ATT Student stage))

(MEMBER)

DECISION

INTRODUCTION

1. The Investigation Committee ('Committee') met on 27 August 2026 via video link to consider whether the complaint against the Member should be referred to the Disciplinary Tribunal. The Committee was chaired by Simon Barnes (Legally Qualified Chair) who was sitting with Elizabeth Connolly (Tax Professional) and Helen Wagner (Lay Member).

2. The following abbreviations are used in this decision:

   "ATT" means the Association of Taxation Technicians

"PRPG" means the Professional Rules and Practice Guidelines of the CIOT and the ATT (effective from 9 November 2018 as amended from 1 January 2021)

"Regulations" means the Taxation Disciplinary Scheme Regulations 2014 (as amended January 2024)

Capitalised terms shall have the meanings set out in the Regulations.

BACKGROUND

3. The Member is a Tax Pathway Student Member at the ATT stage of the pathway.

4. He was referred to the TDB by ATT following his disqualification from papers 1 and 2 of the ATT exams for using AI; and for communicating with another person during the exams using WhatsApp.

5. Candidate information sent to the Member before the exams stated:

> *You must read and understand the Online examination regulations and guidelines 2025. If you do not behave according to the exam regulations it can lead to disqualification, The direct use of GenAI is not permitted, any students found to have used AI will be disqualified and may be reported to the Tax Disciplinary Board.*

6. The evidence comprises screenshots of the Member's screen taken during the exams which are of poor quality. However, in relation to paper 2, the Member was clearly using WhatsApp with legible screenshots available to the Committee and he also appears to be using AI.

7. The breaches alleged are: cheating in the exams through the use of generative AI, and by communicating with another person using WhatsApp, contrary to the ATT Online Examination Regulations & Guidelines November 2025; and section 2.6 (Professional Behaviour) of the PRPG.

8. In his submission to the TDB dated 13 August 2026, the Member admitted the allegations. He stated that he used generative Al and communicated with his sister through WhatsApp, asking her to take photographs of examination questions so that he could use Al to assist him. He recognised that this was serious misconduct which undermined the integrity and fairness of the examinations and did not seek to minimise or excuse it. He had suffered a family bereavement at the time and provided evidence of this. He had reflected and was deeply remorseful. He provided some information about his financial circumstances and asked that the Committee consider anonymising him in any publications about this case.

THE COMMITTEE'S APPROACH

9. It is not the function of the Committee to make findings of fact or to resolve substantial disputes of fact or law. The Committee must consider whether the evidence before it establishes a Prima Facie Case. A Prima Facie Case means that on the available evidence (including any evidence in rebuttal of the complaint) there is a reasonable prospect of the Disciplinary Tribunal making a finding under Regulation 20.5 that an allegation which has been referred to it has been proved wholly or in part. Regulation 5.2 states that a Prima Facie Case can include, but is not limited to:

   a. A case involving a breach of professional standards and guidelines;

   b. Inadequate professional service; or

   c. Conduct Unbefitting a member.

ANALYSIS AND CONCLUSION

10. In light of the screenshot evidence and the Member's admissions, the Committee was satisfied that there was a Prima Facie Case that the Member had used a combination of generative AI, WhatsApp and contact with another person to cheat in the ATT exams. This was in breach of:

a. Rules 1-5 and 8 of the ATT Online Examination Regulations & Guidelines November 2025; and

b. Section 2.6 (Professional Behaviour) of the PRPG because the Member had failed to uphold the professional standards of the ATT (paragraph 2.6.2) and, by cheating in the exam, had conducted himself in an unbefitting manner which brought discredit upon the Member and harmed the standing of the ATT (paragraph 2.6.3).

11. The Committee did not consider that the matter was of such a minor nature that it could rest on the file. The Committee was satisfied that the evidence was of sufficient strength to establish the facts in question before the Disciplinary Tribunal.

<u>CONSENT ORDER</u>

12. The Member accepted the breaches and had indicated that he wished the matter to be dealt with by a Consent Order.

13. The Committee considered Regulation 8.2 which allows it with the agreement of the Member to make any one or more of the orders which, on finding that a Charge has been proved, the Disciplinary Tribunal would have power to make. The Committee took into account the Indicative Sanctions Guidance.

14. The Committee took into account the Member's admissions, remorse, and the difficult personal circumstances which he was experiencing at the time.

15. However, the Committee found that the misconduct was aggravated by the fact that the Member had not just used AI, but had also used WhatsApp in order to involve his sister in his cheating. Such behaviour was organised, appeared to be pre-planned and fell far below the professional standards expected of a prospective tax professional. The Committee was satisfied that the Member had

intended to cheat.

16. The Committee considered the Indicative Sanctions Guidance (revised October 2024). The Committee noted the relevant guideline:

10) STUDENT ISSUES

Misconduct relating to examinations, such as: ·

- *Impersonation of another student*
- *Obtaining improper assistance from another person*
- *Plagiarism*
- *Unauthorised materials in the possession of the student with intention to cheat*
- *Student holding out as CIOT or ATT Member*
- *Failing to comply with instructions from invigilator*

Guideline: Removal from Register

17. The Committee acknowledged that the use of AI was not specifically referred to in the above Guidance but considered that the character of the misconduct in this case meant that it was applicable. The Committee considered the available sanctions in ascending order but in light of: the seriousness of the cheating, the involvement of the Member's sister, the detrimental effect upon the reputation of the tax profession, and the above guidance, the Committee concluded that the only appropriate sanction was to recommend the removal of the Member from the register maintained by the ATT. The Committee considered that it would be disproportionate to impose a fine.

18. The Committee also considered that the Member should pay the TDB's costs of £830.00, but payable in monthly instalments over 12 months in light of his employment situation.

19. The Committee saw no reason to depart from the usual principle that any Consent Order should be published.

20. Having decided that the Complaint was appropriate for the Consent Order Procedure, pursuant to Regulation 5.4(d), the Committee decided that the Member be served with a Consent Order Notice pursuant to Regulation 8.5 in the form attached.

21. The Member may within 14 days of service of the Consent Order Notice either:

    (a) agree to the Consent Order in the form of the Consent Order Notice; or

    (b) provide further information for the Committee's consideration.

22. If the Member provides further information for the Committee's consideration, the Committee shall determine as soon as practicable:

    (a) whether such further information justifies a Consent Order in a different form, in which case it will provide the Member with a revised Consent Order Notice; or

    (b) that no Prima Facie Case exists, in which case the Complaint shall be rejected; or

    (c) refer the Complaint to the Disciplinary Tribunal.

23. If the Member does not agree to the Complaint being dealt with by means of a Consent Order, or does not agree to the Consent Order in the form provided to the Member in the Consent Order Notice, (or in any revised Consent Order Notice issued following the provision of further information), the Complaint shall be remitted to the Disciplinary Tribunal pursuant to Regulation 5.4(e).

<u>INTERIM ORDER</u>

24. There were no grounds for an Interim Order.

Simon Barnes

Chair, 1 September 2026