

The following case is being heard by the Disciplinary Tribunal of the Taxation Disciplinary Board on 29 October 2026 at 10.00am by teleconference:

Case ref. TDB/2024/67 – [REDACTED]

[REDACTED] (CIOT Membership Number [REDACTED]) faces the following charges:

Charge 1

It is alleged that [REDACTED] did not register with the CIOT, or any other Supervisory Authority, for anti-money laundering supervision during the years 2018/19 to 2023/24 inclusive, and continued to practise without anti-money laundering registration during that period.

Charge 2

It is alleged that, consequent upon the matters set out in Charge 1, [REDACTED] conduct amounted to a breach of Rules 2.6.3, 2.10.1 and/or 2.10.2 of the Professional Rules and Practice Guidelines.

Charge 3

It is alleged that [REDACTED] failed to keep clients' money separate from money belonging to the firm and/or to keep it in a separate client account, on or before 18 December 2024.

Charge 4

It is alleged that, consequent upon the matters set out in Charge 3, [REDACTED] conduct amounted to a breach of Rules 2.6.3 and/or 7.6.5 of the Professional Rules and Practice Guidelines.

This hearing is open to members of the public. Any request to observe the hearing should be made by email to the Clerk to the Disciplinary Tribunal at nbremner@tax-board.org.uk not less than 24 hours before the hearing to allow the necessary arrangements to be made.