

**Member name: Andrew Levett**

**Case reference: 2025-41**

## CONSENT ORDER

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

### **INVESTIGATION COMMITTEE DECISION – 26 March 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 Andrew Levett that Mr Andrew Levett be:

- Censured which should remain on the TDB's public record for a period of three years;
- Required to pay a sum of £730.00 by way of costs; and
- Required to pay a sum of £750.00 by way of a fine

The Investigation Committee ordered the publication of the order made against the Member with respect to a complaint against the Member of delays in responding, miscommunications and handling of a client's complaint.

The behaviour breached the following rules of the Professional Rules and Practice Guidelines 2018 as amended in 2021 (PRPG), with each section set out as follows;

#### Professional behaviour – PRPG

#### 2.6 Professional behaviour

2.6.1 Professional behaviour encompasses a member's business dealing and in certain circumstances as set out below in 2.6.3, conduct in a member's personal life or private capacity.

#### 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:

- 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;

The Committee considered that the aforementioned findings demonstrated a prima facie case

that Mr Levett had failed to handle a client's complaint appropriately.

**01 October 2026**

**Taxation Disciplinary Board  
30 Monck Street  
London  
SW1P 2AP**