Case: TDB/2025/48

IN THE DISCIPLINARY TRIBUNAL OF

THE TAXATION DISCIPLINARY BOARD

B E T W E E N:

THE TAXATION DISCIPLINARY BOARD

(TDB)

and

MR JEROME LANE

(ATT Membership Number 175422)

DECISION

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1. The Disciplinary Tribunal (the Tribunal) sat remotely on Tuesday 27 October 2026, to hear the charges faced by Mr Jerome Lane (the Defendant) a member of the Association of Taxation Technicians (ATT). The Disciplinary Tribunal consisted of Mr Mark Ruffell (Chair), Mr Abdul Nabi (CIOT professional member) and Mr Paul Grant (lay member). The Tribunal had received and read prior to the hearing a Hearing Bundle (p1-108) and a Supplemental Bundle (p1-7). There were no defence representations.

2. The TDB was represented by Mr Guy Micklewright. The Defendant was not in attendance and was not represented. Mr Nigel Bremner, the Clerk to the Tribunal was present throughout.

NOTICE OF HEARING:

3. Mr Micklewright submitted that on 14 September 2026, a notice of the date, time and place of the hearing was sent to the Defendant via the email address recorded for him and used in previous correspondence, being more than 35 days before the hearing. A follow-up email was sent to the Defendant on 19 October 2026. The TDB received an 'email read' acknowledgment message on 19 October 2026. The Defendant had not responded to the notice of the hearing or to either email.

4. The Tribunal was satisfied that there had been good service of the hearing notice, pursuant to Regulation 14.1.

PROCEEDING IN ABSENCE:

5. Mr Micklewright applied to proceed in the Defendant's absence. He asserted that the Defendant had been served notice of the hearing; he had failed to respond to that notice; and the public interest would be served by the hearing proceeding.

6. The Tribunal noted that Regulation 17.3 states that *'If the Defendant does not attend and is not represented at the hearing then, provided the Disciplinary Tribunal is satisfied that the notice required was served on them…the Disciplinary Tribunal may proceed with the hearing in the absence of the Defendant.'* The Tribunal had regard to the decisions of R. v. Jones (Anthony William) [2003] 1 AC 1 and Adeogba v GMC [2016] EWCA Civ 162. The Tribunal recognised that it had a discretion to proceed in the Defendant's absence, but the discretion must be exercised with the utmost care and caution. A Defendant had the right to be present at a hearing, particularly a hearing that determined charges, unless knowing of that hearing, he voluntarily absented himself. The Tribunal considered that the Defendant would have been aware of the hearing, given the correspondence that he had received at various times about it and that there was a 'read' receipt. The Tribunal had not been provided with any explanation for the Defendant's absence, there was no application for an adjournment, and there was no suggestion that any adjournment would secure the Defendant's attendance. The Tribunal noted that the TDB should deal with matters expeditiously in order to maintain public confidence in it as a regulator. In all of the circumstances, the Tribunal agreed to proceed in the Defendant's absence.

CHARGES:

7. Charge 1

1.1 Between 12 March 2025 and on or around 10 December 2025, the Defendant failed to release Caroline Adesewa Adesanya's tax records and information, adequately or at all.

1.2 Between 12 March 2025 and on or around 10 December 2025, the Defendant failed to respond, adequately or at all, to Cloud Tax Limited's professional clearance enquiry regarding Caroline Adesewa Adesanya.

1.3 By virtue of paragraphs 1.1 and 1.2 above, the Defendant is in breach of Rules 1.6, 1.7, 2.6.2, 2.6.3 and 10.1.5

Charge 2

2.1 Between 15 April 2026 and 15 June 2026 failed to provide information and/or representations to TDB.

2.2 By virtue of paragraph 2.1 above, the Defendant is in breach of Rule 2.13.2

8. The charges alleged breaches of the following Professional Rules and Practice Guidelines 2018 (PRPG):

1.6: A member owes a duty to their clients (including those clients for whom they act on a reduced fee or no fee basis) to act with reasonable care and skill, honesty, integrity, impartiality and professionalism. These obligations are also owed to a member's employers, employees, partners, co-directors and generally.

1.7: A member owes a duty not to act in such a way as to bring CIOT/ATT into disrepute, or in any way which would harm the reputation or standing of CIOT/ATT. Further, a member may have duties and obligations to other regulators and professional bodies, for example, HMRC or the Financial Reporting Council, and should have regards to these as relevant.

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 the 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;

• Conduct themselves in an unbefitting, 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 professional life.

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.

10.1.5: If a member is asked to hand over relevant papers to their former client or a successor, the following points should be considered:

• If the request does not come from the client direct, a member should obtain written consent from their former client to providing papers to a success;

• If there is a risk that the former client may use the information provided to support a claim against a member, a member should consult their professional indemnity insurers and consider whether to take legal advice;

• Some documents on a member's file may belong to the client. A member is therefore required to provide these, subject to any lien a member may have. In the event of any dispute as to ownership of documents a member should normally seek specialist legal advice.

• Where original documents are handed over, a member should retain copies.

• The termination of a professional relationship does not change a member's requirement to maintain proper professional records of work performed, even if a former client requests the return and destruction of all copies held by a member;

• Where documents belong to a member, a member should cooperate in providing copies of documents relevant to the client's ongoing tax affairs. If a significant amount of work in providing copies is required or if it is provided for in a member's engagement letter, a reasonable charge may be made.

9. The Defendant had not provided any response to the charges.

NON-PUBLICITY APPLICATION

10. Mr Micklewright made an application that Ms Adesanya's name and Ms Adesanya's companies should not be named in the hearing or named in the Decision or publicised thereafter. He stated that it was general custom and practice that complainants are anonymised in regulatory proceedings, and there may be sensitive material regarding her businesses which may be harmed if the information was made public.

11. The Tribunal noted that the normal procedure was that hearings would be in public in accordance with Regulation 29.1. The Defendant was aware of Ms Adesanya's name and her companies and there was no inherent prejudice caused to the Defendant should such an order be made. However, the Tribunal also noted that the principle of open justice, where all can see who brings an accusation, is the default position, and barring a strong argument that the Complainant would be harmed if her name or her companies were publicised, then there should not be any restriction on mentioning her name or her companies in any determination or publicity thereafter. The Tribunal determined that the TDB had not provided sufficient evidence of such harm being likely from an open hearing, and accordingly refused the non-publicity application.

12. Upon this decision being announced, Mr Micklewright applied to amend the charges to delete references to Person A and add the full name of Ms Adesanya. The Tribunal determined that no prejudice would be caused to the Defendant and allowed the amendments.

BACKGROUND FACTS:

13. The Defendant became a member of the ATT on 1 January 2009. On 9 July 2025, the ATT received an email complaint from Aiswaria Babu of Cloud Tax Limited, the newly appointed accountant representing Ms Adesanya and Ms Adesanya's companies. The complaint concerned the conduct of the Defendant who managed Ms Adesanya's tax affairs through his company TaxAntics Limited until January 2025. The complaint alleged that despite a formal clearance request on 12 March 2025, multiple reminders, and the full settlement of outstanding invoices, the Defendant repeatedly failed to release Ms Adesanya's records. This resulted in placing Ms Adesanya at financial and compliance risk ahead of the statutory account's deadline. The Defendant did respond

in part to the request by Cloud Tax Limited, requesting extensions for completing the clearance, and citing unpaid invoices, health reasons and a computer system error as being responsible for his delays. During this same period, Ms Adesanya had contacted the Defendant and he rarely acknowledged her emails or answered her telephone calls.

14. The TDB provided the Defendant with details of the full complaint on 9 March 2026. On 9 April 2026, the Defendant telephoned the TDB. He apologised for his delay in responding to the initial letter and explained that he would provide submissions by the end of April 2026. That same day, he provided an initial response to the allegations, stating that he first acted for Ms Adesanya in relation to two of Ms Adesanya's companies. No fees were paid for compliance work and the original consultancy fee was only partially settled. The lack of information provided for the preparation of accounts and tax returns was due to Ms Adesanya's ongoing insolvency issues with a separate company. In relation to the two companies, one was loss making and the other was no longer trading. The Defendant stated that he had technical issues with the file sharing programme SharePoint. Despite being written to by the TDB on 13 May 2026, the Defendant provided no further information after 9 April 2026.

15. Mr Micklewright submitted that it was perfectly proper for Ms Babu to make an application to a previous advisor in accordance with paragraphs 4.4.1 to 4.4.4 of the Professional Rules and Practice Guidelines. The Defendant would have been aware of Ms Babu's requirement to contact him and his requirement to engage with her and respond appropriately. Mr Micklewright submitted that the Defendant's initial response to Ms Babu was that he was on the cusp of being able to respond to her requests. However, this did not happen. In an email from the Defendant on 9 April 2026, Mr Micklewright submitted that the Defendant failed to give a proper explanation for his failure to respond to Ms Babu's requests.

16. In relation to charge 2, Mr Micklewright submitted that a response to the TDB's request for information had to be a meaningful response, which he submitted had not occurred. The Defendant had been asked to provide his submissions to the TDB by 30 April 2026, but this did not happen. There were further requests by the TDB and no responses were received from the Defendant. Mr Micklewright submitted that the TDB had requested information that the Defendant had previously indicated that he would provide.

17. In answering questions from the Tribunal, Mr Micklewright stated that the TDB had no evidence to suggest that the information requested by Ms Babu had ever been provided or that Formal Clearance had taken place since 10 December 2025 (the end date for charges 1.1 and 1.2).

DECISION ON CHARGES:

18. The Tribunal noted that it had to consider whether the TDB had proved charges 1 and 2 on the balance of probabilities.

19. The Tribunal was satisfied on the balance of probabilities that both charges 1.1 and 1.2 were proved. The Tribunal considered that the Defendant breached PRPG 1.6 as he had not acted with reasonable care and professionalism. The Tribunal considered that the Defendant had breached PRPG 1.7 in that his behaviour was such as could bring ATT into disrepute, and he breached PRPG 2.6.2 in that he had not upheld the professional standards of ATT and had not taken due care in his professional conduct. The Tribunal considered that the Defendant breached PRPG 2.6.3 in that he had not performed his professional duties properly, efficiently or completely and that brought discredit on himself, ATT and the tax profession and his conduct was unbefitting the standards expected of the profession. The Tribunal considered that the Defendant had breached PRPG 10.1.5 as he had failed to provide documents that he would have created to support his workings and conclusions. Accordingly, the Tribunal found charge 1.3 proved in its entirety.

20. The Tribunal was satisfied on the balance of probabilities that charge 2.1 was proved. The Tribunal considered that the failure, barring a telephone call and email in April 2026 to respond meaningful to correspondence from the TDB, meant that the Defendant was in breach of PRPG 2.13.2. Accordingly, the Tribunal found charge 2.2 proved.

SANCTION:

21. Mr Micklewright submitted that the purpose of a sanction was to protect the public, uphold the standards of the profession and to protect the reputation of the profession. He drew the Tribunal's attention to the Indicative Sanctions Guidance and the sections on the sanctions of Censure and Fine, and section (4) (Failure to take due care) and

section (8) (Other breaches of bye-laws or regulations). He submitted that the length of time over which requests were made was an aggravating factor. He submitted that there was no evidence from the correspondence as to whether the suggestion that the Defendant had been unwell, explained, and therefore mitigated, the Defendant's behaviour. In answer to questions from the Tribunal, Mr Micklewright pointed out that the Defendant's behaviour caused difficulties for Ms Adesanya and Ms Babu, but he was unable to say whether this had a financial impact upon Ms Adesanya.

22. The Tribunal considered that section 4 of the Indicative Sanctions Guidance applied, namely the charges demonstrated *'Failing to respond expeditiously or adequately or at all to professional correspondence, including correspondence from a successor adviser…or from the TDB.'* The Tribunal considered that the period of time that the behaviour lasted was an aggravating factor, and the behaviour was repeated multiple times as telephone calls and emails were not answered. The Tribunal considered that the task itself was simple to perform. The Tribunal considered that there would have been an impact for the client, even if it was solely stress as to whether accounts would be submitted on time. It also caused additional work for the successor accountant. The Tribunal noted that the Defendant had no previous record of disciplinary breaches. The Tribunal also considered that section 8 of the Indicative Sanctions Guidance applied, namely *'Failure to provide professional clearance or transfer information in accordance with the provisions of PRPG.'* For both sections 4 and 8, the guidance indicated sanctions of Censure and a Fine may be appropriate.

23. The Tribunal had regard to the Indicative Sanctions Guidance, starting with the least serious sanction first, and only moving to a more serious sanction if that sanction was an insufficient sanction for the charges that had been proved. The Tribunal did not consider that the Defendant's behaviour was minor and he had not demonstrated any insight or expressed any remorse, so taking no further action, ordering the charges to rest on the file, an Apology or a Warning were not appropriate or sufficient sanctions.

24. The Tribunal considered that a sanction of Censure combined with a Fine were appropriate sanctions, as suggested by the Indicative Sanctions Guidance in sections 4 and 8. The Tribunal considered that a refusal to provide information and provide clearance could have a serious impact on a client and the reputation of the profession.

The Panel did not consider that suspension was appropriate in this particular case, but it could be an appropriate sanction if similar behaviour had affected more than one client or resulted in significant financial loss. The Tribunal noted that in this case, there had been no specified financial loss to the client and the Defendant had a previous unblemished regulatory history. This meant that a sanction of suspension would be disproportionate. The Tribunal considered that given the Defendant's repeated and deliberate disregard of important regulatory correspondence and the absence of any insight, the combination of sanctions of Censure and a Fine would reflect the seriousness of the breaches. Given the combination of sanctions, there was no need to increase the guideline fine of £3,000 to reflect the aggravating factors. Accordingly, the Tribunal imposed a sanction of Censure and a Fine of £3,000.

COSTS:

25. Mr Micklewright applied for a costs order in the sum of £3,608.60. He submitted that the costs were reasonably incurred.

26. The Tribunal noted that Regulation 20.7(f)(xii) gives a Disciplinary Tribunal the power to award costs in dealing with a Defendant against whom a charge has been proved. In addition, the Indicative Sanctions Guidance at Annex B stated *'An order for costs is not a sanction. It is an order which the Tribunal will usually make where a finding has been made against the member. As TDB's costs are part of the costs incurred in bringing the proceedings, they will be included in the Tribunal's consideration.'* The Tribunal looked carefully at the schedule of costs and considered that the sum claimed was reasonable. Accordingly, the Tribunal made an award of costs in the sum of £3,608.60.

PUBLICITY:

27. Mr Micklewright applied for an order for publicity. He submitted that there were no exceptional circumstances for not publicising the decision.

28. The Tribunal considered the principles supporting the publicising of decisions as set out in Annex A of the Indicative Sanctions Guidance. The Tribunal determined that there were no reasons for departing from the principles that the decisions made by the Tribunal should be publicised in the usual way. Accordingly, the Tribunal made an order for publicity in the usual terms.

MARK RUFFELL

(Chair)

Tuesday 27 October 2026