

Member name: James Cooper

Case reference: 2026-05

CONSENT ORDER

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

INVESTIGATION COMMITTEE DECISION – 21 April 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 James Cooper that Mr James Cooper be:

- Expelled from membership of the CIOT and ATT; and
- Not be considered for readmission for a period of five years; and
- Required to pay a sum of £730.00 by way of costs

The Investigation Committee ordered publication of the order made against the Member with respect to a complaint that:

The Member fraudulently created documentation purporting to be HMRC Marks acknowledging receipt of a client's Annual Returns by HMRC; and dishonestly communicated both with the client and with his employer in respect of the same matter.

The behaviour breached the following rules of the Professional Rules and Practice Guidelines 2018 as amended in 2021:

Member's Obligations

2.13 Compliance with the disciplinary process and orders from the TDB

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.

2.13.3 Failure to respond to correspondence or to comply with an order from the TDB without unreasonable delay will in itself constitute a disciplinary matter.

2.14.2 A member must notify the CIOT or ATT in writing addressed to the Head of Professional Standards CIOT or ATT as appropriate, within 2 months if they:

- Are dismissed for misconduct/gross misconduct by their employer;

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 of 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;
- Conduct themselves in an unbecoming, 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 personal or private life.

19 May 2026

**Taxation Disciplinary Board
30 Monck Street
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