

Member name: Mark Nolan

Case reference: 2022-41

CONSENT ORDER

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

INVESTIGATION COMMITTEE DECISION – 30 April 2026

Having considered the nature of the complaint against the Member, the information and submissions provided by the Member, including the Member's admission to the allegations and the TDB's Indicative Sanctions Guidance, the Investigation Committee makes the following order with the agreement of the Member, that Mark Nolan be:

- Censured
- Fined in the sum of £1,500.00
- Required to pay a sum of £900.00 by way of costs

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

The Member had been Severely Reprimanded and had received a financial penalty in the sum of £7,000 and full costs in the sum of £11,179 from ICAEW for knowingly submitting incomplete self-assessment tax returns on behalf of a client. The amounts of tax involved were substantial and this was repeated behaviour taking place over three tax years.

The Investigation Committee found that there was a prima facie case that the Member was in breach of:

PRPG 1.7 – the Member had brought CIOT into dispute and caused harm to its reputation and standing.

PRPG 2.6.3 - this was serious and repeated behaviour which discredited the Member and CIOT. The conduct was unbecoming; and it discredited and harmed the standing of the profession.

20 May 2026

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