

**Member name: Salim Zaman**

**Case reference: 2026-02**

## 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 Salim Zaman that Mr Salim Zaman be:

- Censured; 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 used Microsoft Copilot in answer to one question in his employer's Firm Independence Assessment in breach of the Employer's Firm's Values, Code of Conduct and Mandatory Firm Wide Training Policy.

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

#### 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 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  
London  
SW1P 2AP**