Member name: xxxxxxxxxx

Case reference: 2025-84

CONSENT ORDER

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

Date of Original Investigation Meeting: 22 JANUARY 2026

Date of Second Investigation Meeting: 26 MAY 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 the Member that the Member 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 the name of the Member redacted with respect to a complaint that:

On 23 October 2025 at the Ipswich Magistrates' Court the Member pleaded guilty and was convicted of driving a motor vehicle when his alcohol level as above the limit contrary to section 5(1)(a) of the Road Traffic Act 1988 and Schedule 2 to the Road Traffic Offenders Act 1988.

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

2.2 Integrity

2.2 A Member must not engage in or be party (directly or indirectly) to any illegal activity

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.

2.6.3 A member must not:

- 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 personal or private life.

16 June 2026

Taxation Disciplinary Board
30 Monck Street
London
SW1P 2AP