

Member name: Daniel Breen

Case reference: 2024-32

CONSENT ORDER

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

INVESTIGATION COMMITTEE DECISION – 1 July 2025

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 Daniel Breen that Mr Daniel Breen be:

- Censured;
- 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 was convicted at Glasgow Sheriff Court on 26 September 2024 of an offence of driving with excess alcohol, for which he was fined and disqualified from driving.

The allegations involve the following potential breaches of the Professional Rules and Practice Guidelines 2018, as amended in 2021 (PRPG):

2.6.3 A member must not:

- Perform their professional work, or conduct their practice or 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 member's personal or private life.

3 July 2025

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