**Case: TDB/2024/47**

**IN THE DISCIPLINARY TRIBUNAL OF**

**THE TAXATION DISCIPLINARY BOARD**

**IN THE MATTER OF A HEARING UNDER**

**REGULATIONS 13 TO 20 OF THE TAXATION**

**DISCIPLINARY BOARD REGULATIONS 2014**

**B E T W E E N:**

**THE TAXATION DISCIPLINARY BOARD**

**and**

**MR LE LU**

**(ATT MEMBERSHIP NUMBER 265492)**

**Defendant**

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**DECISION**

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1. The Disciplinary Tribunal (the Tribunal) sat remotely on Wednesday 10 June 2026, to hear the charges faced by Mr Le Lu (the Defendant), a student member of the Association of Taxation Technicians (ATT). The Disciplinary Tribunal consisted of Mr Mark Ruffell (Chair), Mr Amran Hussain (lay member) and Mr Stuart McKinnon (professional member). The Tribunal had received and read prior to the hearing a Hearing bundle, a Complainant's bundle, a Supplementary bundle and a Defendant's bundle.

2. The TDB was represented by Mr Guy Micklewright. The Defendant was in attendance but was not represented. Mr Nigel Bremner, the Clerk to the Appeal Tribunal was present throughout.

**CHARGES:**

3. Mr Micklewright applied to amend charge 1.3 to delete the words *'share confidential and proprietary information with'* and add the words *'provide coaching to'*. He explained that there was no evidence to rebut what Mr Lu had stated regarding the provenance of the material used in the coaching, namely that it did not come from the Complainant but was found on the internet. Therefore, it was not confidential and the Complainant did not have a proprietary interest in it. Mr Lu supported the amendment. The Tribunal accepted that there was no evidence to support the words that were to be deleted and it was fair to the Defendant for the amendment to be allowed. Accordingly, the Tribunal amended charge 1.3.

4. Charge 1

 1.1 The Defendant was at all material times a student member of ATT and an employee of Deloitte LLP ("the Complainant")

 1.2 Between on or around 8 September 2023 and on or around 8 May 2024 the Defendant set up and ran 'Le Coaching Limited' alongside the Defendant's employment at the Firm.

 1.3 Between a date unknown and on or around 8 May 2024 the Defendant used the Firm's IT's equipment, software and/or 'Zoom' conferencing facilities in order to provide coaching to potential external candidates for roles at the Firm and/or other firms, including by acting as a tutor for 'Top Offer Academy Limited'.

 1.4 The Defendant's conduct particularised at Charges 1.2 and 1.3 above was:

  (i) In breach of the Firm's 'Other Interests' policy

  (ii) Misuse of the Firm's property for non-work related activities

  (iii) In breach of the Firm' data privacy policy

  (iv) Reckless as to whether the conduct was permitted by the Firm.

 1.5 By virtue of the conduct set out in Charges 1.2, and/or 1.3 and/or 1.4 above, the Defendant has conducted himself in an unbefitting manner which tends to bring discredit upon himself and/or may harm the standing of the profession and/or the ATT contrary to rule 2.6.3 of the PRPG.

Charge 2

2.1 The Defendant was at all material times a student member of ATT and an employee of the Complainant

2.2 On or around 3 January 2024 the Defendant used the Firm's Engagement Letter template to create his own version for Le Coaching Limited in breach of the Firm's 'Confidentiality, Privacy and Security Policy Handbook'

2.3 The Defendant's conduct at paragraph 2.2 above lacked integrity in that he was reckless as to whether use of the Engagement Letter template was permitted by the Firm.

2.4 By virtue of the conduct set out in Charges 2.2, and/or 2.3 above, the Defendant has conducted himself in an unbefitting manner which tends to bring discredit upon himself and/or may harm the standing of the profession and/or the ATT contrary to rule 2.6.3 of the PRPG.

Charge 3

3.1 The Defendant failed to notify the Head of Professional Standards at ATT within 2 months of 9 May 2024 of his dismissal by the Firm contrary to 2.14.2 of the PRPG

5. The Defendant admitted charges 1.1, 1.2, 1.3, 1.4 (i)-(iv), 1.5, 2.1, 2.2, 2.3, 2.4 and 3.1.

**DECISION ON CHARGES:**

6. The Tribunal found that the charges were proved by way of admission.

**BACKGROUND TO THE CHARGES:**

7. The Regulations 2.6.3 and 2.14.2 of the Professional Rules and Practice Guidelines 2018 (PRPG) states:

*2.6.3 (Professional behaviour) 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;*

*2.14.2 (Notification to the CIOT) 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;*

8. The Defendant is a student member of the Association of Taxation Technicians (ATT) and was previously employed at Deloitte LLP (the Complainant) from 2021 until he was dismissed by the Complainant on 8 May 2024. It is alleged that the Defendant was involved in the coaching of potential applicants who might wish to work for the Complainant. The Complainant found a 'Cheat Sheet' on the Defendant's Deloitte laptop that was provided to him by 'Top Offer Academy Ltd', an agency that assisted with recruitment. The Defendant appeared to work for or with this company, to aid and supplement the knowledge for external candidates who were pursuing an application and potential career with the Complainant or other well-known companies. The document contained examples of how to achieve appropriate answers to pass an assessment. Between 25 September 2023 and 5 October 2023, the Defendant had recorded in his electronic diary 20 external student lessons. The Complainant also found evidence that the Defendant engaged in external student sessions using the Complainant's Zoom facility. Whilst employed by the Complainant, the Defendant was also alleged to have set up his own company, 'Le Coaching Ltd' but did not disclose this to his employer in line with their 'Other Interests' Policy. This was not only a breach of contract but also a conflict of interest for him, with him being both employed by the Complainant and also encouraging and assisting people with joining the Complainant as employees.

9. The Defendant, in using the Complainant's IT and video conferencing facilities, would have had the benefit of Deloitte branding which would have benefited his credibility in this work. He did not have the Complainant's permission to act in this way. Furthermore, the engagement letter of Le Coaching was strikingly similar to the engagement letter of the Complainant. He accepted that he based the former on the latter and was reckless as to whether he was allowed to do so.

**SANCTION:**

10. Mr Micklewright submitted that the Tribunal should have regard to the 'Unethical Conduct' section within the Indicative Sanctions Guidance. The Tribunal should consider the least serious sanction first and only disregard it if it was insufficient. He submitted that a Fine in this case may not be an appropriate sanction given the Defendant's financial situation. He submitted that an appropriate sanction was one of Censure. Mr Micklewright highlighted some mitigating factors, including that there was no loss to the Complainant and that the Defendant had no previous regulatory findings.

11. The Defendant did not challenge the TDB's submissions on sanction. He submitted that he had left the tax profession and so there no ongoing risk to members of the public by him continuing to practise. The Defendant submitted that he had not been dishonest or caused any loss to the Complainant in terms of money or confidential information. None of his conduct was linked to any client of the Complainant. He was a young man when this began. He had a previous good character and had no previous disciplinary findings. He had co-operated fully with the TDB when he was aware of the proceedings. He had showed remorse. He pointed out that he had discussed with his manager that he wanted a sabbatical in order to work in coaching. He did not disagree that a sanction of Censure was appropriate.

12. The Tribunal had regard to the Indicative Sanctions Guidance and the 'Unethical Conduct' section. The Tribunal considered that there was a clear and obvious conflict of interest between being both an employee of a company, and, without that company's permission, advising others on how to become an employee of that company. The Defendant's interest in coaching may have commenced before his employment, but it could not continue once he gained employment, as he risked trying to give explicit and relevant advice to potential job applicants to the company that employed him. Such activity potentially could result in him disclosing matters that his employer would not want him to disclose, or cause potential applicants to be at an advantage in an interview that the employer was unaware of. This could result in a risk to the employer or reputational harm to the profession. The fact that he engaged in this activity without gaining the prior consent of his employer or ensuring that it had nothing to do with the

Complainant or anyone applying for work at the Complainant, breached the standard of professional behaviour.

13. However, the Tribunal noted that the Defendant had not caused financial or reputational harm to the company. At the time when this had happened, the Defendant was young and the Complainant had considered at the time of his dismissal, that there was an element of naivety in what he had been doing. The Tribunal accepted that the Defendant was genuinely remorseful and that once he had become aware of the proceedings, he co-operated fully with the TDB and this resulted in full admissions.

14. The Tribunal considered that the matter was too serious to leave on the file or for a warning. The Tribunal considered that a fair and proportionate sanction was a sanction of Censure.

**COSTS:**

15. Mr Micklewright applied for a costs order in the sum of £11,157. He submitted that the costs were reasonably incurred.

16. The Defendant considered that the costs were too high and the he should not have to pay the costs of the process being dealt with at a Disciplinary Tribunal. He submitted that the case should have been dealt with by consent. However, the Investigation Committee felt that the issue of dishonesty was unresolved and so sent the case to the Disciplinary Tribunal where dishonesty was then not charged. He submitted that he was in the same position that he would have been in had the case been dealt with by consent. He submitted that it was not illegal or wrong for applicants to discuss their experiences at interview or for him to share those experiences and discussions. He accepted that he should not have done so as an employee of the Complainant and without their knowledge and consent. He explained that since May 2024, he had helped his parents with their business and they provided him with a wage. He explained that he had set up a new business. He lived with his parents. However, his earnings remained low.

17. The Tribunal noted that Regulation 20.7(f)(xii) gives a Disciplinary Tribunal the power to award costs in dealing with a Defendant against whom a charge has been proved. In addition, the Indicative Sanctions Guidance at Annex B stated *'An order for costs is not*

*a sanction. It is an order which the Tribunal will usually make where a finding has been made against the member. As TDB's costs are part of the costs incurred in bringing the proceedings, they will be included in the Tribunal's consideration.'*

18. The Tribunal considered that the amount of preparation time and costs incurred to bring the case to the Tribunal were reasonable. The Tribunal noted that the Investigation Committee were unable to determine whether there was dishonesty or not and the Tribunal considered that it was reasonable for that Committee to send the matter to the Tribunal in the expectation that a witness statement would be obtained from the Complainant that would clarify the evidence. The TDB did seek to obtain a witness statement from the Complainant, but the Complainant refused to provide one. Hence, the Tribunal considered that it was reasonable for TDB to attempt to resolve this, but they were unable to do so. There was no evidence regarding dishonesty, confidentiality or proprietary interest. The Tribunal considered that it was reasonable to refer the case to the Disciplinary Tribunal.

19. However, the Tribunal noted that part of the costs incurred was for an ineffective hearing on 28 April 2026 because the Defendant had not opened an Egress link that contained a sizeable part of the case. The Defendant had set up the flagging of all emails from the TDB once the case had proceeded against him. The email that he had not seen had been sent via Egress to the Defendant and for that reason it had not been flagged up in his inbox, unlike all other emails from the TDB. The Tribunal noted that the Defendant had acted promptly in all recent correspondence and that his responses to the charges were full and considered. The Tribunal considered that the Defendant had been at a disadvantage prior to the earlier hearing as he was not represented and would not have known to have asked the TDB in advance of the last hearing whether he had received every document and to ask the TDB to confirm what they had sent him. Accordingly, the Tribunal did not consider that it was fair and proportionate for the Defendant to bear the costs of the ineffective hearing. The Tribunal made an approximate reduction of £2,962 (£1,260 + £252 + £300 +£1,150) to reflect the ineffective hearing, and directed that the balance, costs in the sum of £8,195 (£11,157-£2,962), be paid. The costs are to be paid immediately, but if the Defendant requires time to pay, it is to be expected that the TDB will allow him to pay by instalments,

given his low income, as long as the sum is paid off in its entirety within 12 months of this decision.

**PUBLICITY:**

20. Mr Micklewright applied for an order for publicity. He submitted that there were no exceptional circumstances for not publicising the decision.

21. The Defendant did not oppose the application for an order for publicity.

22. The Tribunal considered the principles supporting the publicising of decisions as set out in Annex A of the Indicative Sanctions Guidance. The Tribunal determined that there were no reasons for departing from the principles that the decisions made by the Tribunal should be publicised in the usual way. Accordingly, the Tribunal made an order for publicity in the usual terms.

**MARK RUFFELL**

**(Chair)**

**Wednesday 10 June, 2026**