Taxation Disciplinary Board: consultation on sanctions policy

General Features

01 February 2020

The Taxation Disciplinary Board has issued a consultation document on its sanctions policy and is keen to obtain feedback.

The consultation document is reproduced below.

1. This consultation is intended to enable the Taxation Disciplinary Board (TDB) to determine its future approach to enforcement and the disciplinary actions that may be taken in relation to breaches of professional regulations maintained by the Chartered Institute of Taxation (CIOT) and the Association of Taxation Technicians (ATT), and the requirements of Anti Money Laundering (AML) rules and regulations.

2. The TDB is an independent body that runs the complaints and disciplinary scheme for the CIOT/ATT. Its aims are that it

- operates a fair system acting in the public interest;
- supports and maintains the high professional standards of the CIOT and ATT; and
- handles complaints quickly, impartially and effectively.

3. The TDB is carrying out a review of its policy on sanctions. The current sanctions guidance can be found at https://tinyurl.com/vffcyoc.

4. This review extends to the question of the publicity given to those subject to the TDB's disciplinary procedures. The policy for publicity in relation to these cases is set out in this document: https://tinyurl.com/rnzxx37. The policy does not currently address the position of members who receive a fixed penalty notice and we intend to review this in the light of responses to this consultation.

5. In addition to the sanctions referred to above, there is the fixed penalty sanction https://tinyurl.com/tendkvc which may be used for administrative breaches. This enables the breach to be dealt with more quickly than the full disciplinary process. The names of members whose cases are settled through the fixed penalty process are not publicised. However, should a member fail to remedy the breach which gave rise to the fixed penalty, or fail to pay the penalty, they are referred for the full disciplinary process. The rates of fixed penalty have increased since the guidance note was first issued and a typical penalty is now £350.

6. We are carrying out this consultation in two stages. During the initial stage we are seeking comments on any aspect of the operation of the scheme. We are, though, particularly interested in comments on the sanctions policy. The intention is to develop a second stage consultation on any proposed changes to the sanctions policy based on responses to this first stage. Comments on the general operation of the TDB's procedures will be taken into account in revising our practices during 2020.

7. Submissions should be sent to pdouglas@tax-board.org.uk or to PO Box 224, Rushlake Green, East Sussex TN21 1DQ. All submissions will be regarded as confidential and will not be published. However, we intend to publish a summary of submissions received and reserve the right to include in that document anonymised extracts of submissions.

8. The closing date for this stage of the consultation is 31 March 2020.

Heather Brehcist
hbrehcist@ciot.org.uk