Disciplinary reports: January 2022

Briefings

24 February 2022

Mr Imran Ashraf

At its hearing on 20 January 2022, the Appeal Tribunal of the Taxation Disciplinary Board considered an appeal by the TDB following a decision of the TDB's Disciplinary Tribunal on 14 September 2021.

The Appeal Tribunal determined that Mr Imran Ashraf of London SW18, a student member of the CIOT, had colluded with another student in a CIOT examination on 12 November 2020. Consequently, Mr Ashraf was in breach of:

1. Rules 2.1 and 2.2.1 of the Professional Rules and Practice Guidelines 2018 in that he had acted dishonestly and in breach of the fundamental principle of integrity; and
2. Rules 2.1 and 2.6.2 and/or 2.6.3 in that he did an act which discredits the profession in breach of the fundamental principle of professional behaviour.

The Appeal Tribunal recommended that Mr Ashraf be removed from the student register of CIOT and pay costs in the sum of £2,000.

Mr Hafiz Tayyab

At its hearing on 20 January 2022, the Appeal Tribunal of the Taxation Disciplinary Board considered an appeal by the TDB following a decision of the TDB's Disciplinary Tribunal on 14 September 2021.

The Appeal Tribunal determined that Mr Hafiz Tayyab of London E12, a student member of the CIOT, had colluded with another student in a CIOT examination on 12 November 2020. Consequently, Mr Tayyab was in breach of:

1. Rules 2.1 and 2.2.1 of the Professional Rules and Practice Guidelines 2018 in that he had acted dishonestly and in breach of the fundamental principle of

integrity; and

2. Rules 2.1 and 2.6.2 and/or 2.6.3 in that he did an act which discredits the profession in breach of the fundamental principle of professional behaviour.

The Appeal Tribunal recommended that Mr Tayyab be removed from the student register of CIOT and pay costs in the sum of £2,000.

A copy of the decision of the Appeal Tribunal can be found on the TDB's website www.tax-board.org.uk.