Disciplinary reports: April 2022

Briefings

28 March 2022

NOTIFICATION

Mr James Guest

At its hearing on 17 January 2022, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr James Guest of Manchester, a member of the Chartered Institute of Taxation, was guilty of the following charges, namely that he:

1. failed to inform the Head of Professional Standards of CIOT in the required form within two months that he was the subject of disciplinary proceedings brought by the Institute of Chartered Accountants of England & Wales (ICAEW) on 27 February 2018;

2. acted dishonestly in failing to declare that he had been the subject of disciplinary action by a professional body, employer or regulatory authority when completing his 2019 Annual Return;

3. was not straightforward in all his professional and business relationships in that he failed to provide information requested by the new accountants of a former client in a timely manner;

4. in his conduct towards a former client, failed to uphold the professional standards of the CIOT, conducted himself in an unbefitting manner, and performed his work improperly;

5. provided a document which purported to be professional clearance to the new accountants of a former client that was not in the form required; and

6. failed to ensure that his company, JA Guest Ltd, was registered for anti-money laundering supervision by the CIOT in that he has failed to provide CIOT with a DBS certificate.

The Tribunal determined that Mr Guest be expelled from membership of the Chartered Institute of Taxation and pay costs in the sum of £5,302.50.