Disciplinary reports: April 2023

Briefings



23 March 2023

Reports from the Disciplinary Tribunal of the Taxation Disciplinary Board.

Mr Nur Miah

At a hearing on 29 September 2022, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Nur Miah, a student member of the Chartered Institute of Taxation, was guilty of the following charges, namely:

1. On or around 17 March 2022, Mr Miah pleaded guilty at Dudley Magistrates Court to three charges.
2. On or around 17 March 2022, Mr Miah was issued with a fine of £533 in respect of one of the charges.
3. On or around 27 May 2022, Mr Miah was sentenced at Wolverhampton Crown Court in respect of two of the charges to the following:
   a. 20 months' imprisonment, suspended for two years;
   b. an unpaid work requirement of 120 hours; and

c. participation in a Rehabilitation Activity Requirement(s) for a maximum of 30 days.

The tribunal found that Mr Miah had:

- failed to avoid any action which discredits the profession, contrary to rule 2.1 of the Professional Rules and Practice Guildelines (PRPG);
- engaged in or been party to illegal activity, contrary to rule 2.2.2 of the PRPG;
- failed to uphold the professional standards of the CIOT contrary to rule 2.6.2 of the PRPG; and
- conducted himself in an unbefitting, unlawful or illegal manner which tends to bring discredit upon himself and/or may harm the standing of the profession and/or the CIOT, contrary to rule 2.6.3 of the PRPG.

The tribunal determined that Mr Miah be expelled from membership of the Chartered Institute of Taxation and pay costs in the sum of £2,948.

Mr David Christian

At a hearing on 29 September 2022, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr David Christian of the Isle of Man, a member of the Association of Taxation Technicians, was guilty on his own admission of the following charges, namely:

1. Mr Christian owned and at all material times operated the ‘Piebaps’ User Account on the Contractor UK internet forum.
2. Between 1 February 2020 and May 2021, Mr Christian posted offensive comments on the HMRC Scheme Enquiries section of the Contractor UK internet forum.
3. Mr Christian is in breach of rule 2.6.3, in that he conducted himself in an unbefitting manner which tended to bring discredit upon him and/or could harm the standing of the ATT.

The tribunal made an Order that the complaint lie on file for a period of three years from the date of its decision. It also ordered that Mr Christian pay costs of £2,906.

Mr Cho Han Michael Feng

At hearings on 27 July 2022, 6 October 2022 and 25 January 2023, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Cho Han Michael Feng of Willesden, London, a member of the Association of Taxation Technicians, was guilty of the following charges, namely:

1. On 21 May 2019, Mr Feng sent an email containing a document referred to as a 'witness statement' to a church with which his client (Mrs L) had an association, disclosing thereby to the recipients of the email information provided by his client, in breach of:
   a. rule 2.5.1, in that by sending the document Mr Feng breached the duty of confidentiality he owed to Mrs L in respect of the information he disclosed;
   b. rule 2.5.2, in that he divulged information acquired in the course of his work without the consent of Mrs L to do so or a legal or professional right or duty to disclose the information; and
   c. rule 2.6.3 in that by virtue of his reason for divulging such information he conducted himself in an unbefitting manner which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the ATT.

The tribunal determined that Mr Feng be suspended from membership of the Association of Taxation Technicians for a period of 12 months and pay costs in the sum of £17,461.50.