Disciplinary reports: December 2023

Briefings



22 November 2023

NOTIFICATION

Mr Simon Olver

At a hearing on 4 September 2023, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Simon Olver of Reigate was in breach of the following Professional Rules and Practice Guidelines, namely:

- Rule 2.2.1, in that he was not honest in his professional work;
- Rule 2.2.2, in that he engaged in illegal activity;
- Rule 2.6.3, in that he performed his professional work or the duties of his employment improperly to such an extent and on such number of occasions as to be likely to bring discredit to himself, to the CIOT, and to the tax profession;
- Rule 2.14.1, in that he failed to inform the CIOT within two months of the criminal charges, and of his conviction for fraud;
- Rule 2.14.2, in that he failed to inform the CIOT in writing of the disciplinary action upheld against him by the ICAEW within two months as required; and

- Rule 2.13.2, in that he failed to respond to correspondence from the TDB.

The Tribunal made an Order that Mr Olver be expelled from membership of CIOT. It also ordered that he pay costs of £3,776.

The full decision of the Tribunal can be found on the TDB website: www.tax-board.org.uk

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NOTIFICATION

Mr Paul Dyer

At its hearing on 4 September 2023, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Paul Dyer of Nottingham, a member of the Chartered Institute of Taxation, was in breach of the following rules of the Professional Rules and Practice Guidelines 2018, namely:

- Rule 2.10.1, in that Mr Dyer failed to comply with the UK's AML legislation as required;
- Rule 2.14.2, in that Mr Dyer failed to notify the CIOT in writing of disciplinary action upheld against him by the ICAEW within two months as required;
- Rule 2.6.3, in that Mr Dyer performed his professional work or the duties of his employment improperly to such an extent and on such number of occasions as to be likely to bring discredit to himself, to the CIOT, and to the tax profession and that Mr Dyer conducted himself in a manner which was unbefitting and which tends to bring discredit upon a member and which may harm the standing of the profession and the CIOT;
- Rule 7.6.5, in that Mr Dyer failed to keep clients' money separate from money belonging to the firm by using his personal account for clients' money which was not kept in a separate client account; and
- the Fundamental Principle of Professional Behaviour, in that he failed to take due care in all his professional conduct and professional dealings. He performed his professional work inefficiently, negligently and incompetently to such an extent as to be likely to bring discredit to himself, to the CIOT and to the tax profession.

The Tribunal determined that the appropriate sanction was that Mr Dyer be expelled from membership of CIOT and that he pay the TDB's costs in the sum of £3,451.

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