# CIOT and ATT disciplinary changes

Briefings



24 January 2024

CIOT and ATT members agree to adhere to a number of membership requirements including five fundamental principles of:

- Integrity
- Objectivity
- Professional competence and due care
- Confidentiality
- Professional behaviour

The Professional Rules and Practice Guidelines, Professional Conduct in Relation to Taxation and the Continuing Professional Development and Professional Indemnity Regulations, together with other CIOT and ATT governing documents, set out a number of requirements based on these fundamental principles. Disciplinary matters are dealt with by an independent disciplinary process, which is run by the Taxation Disciplinary Board (TDB).

Members who meet the requirements set out in the fundamental principles and associated documents are unlikely to come into contact with the TDB but each year a number of members do come within the disciplinary process.

The Taxation Disciplinary Board Scheme Regulations came into force in 2014 and the latest amendment to them applies from 1 January 2024. There have been some important changes in these Regulations which members need to be aware of.

Up until 31 December 2023, the Taxation Disciplinary Board Scheme Regulations provided that a fixed penalty could be applied by the TDB where there had been a breach of CIOT and ATT administrative requirements, rules or procedures. Examples included failure to provide CPD records, and failure to complete anti-money laundering renewal forms on time. If the fine was not paid within 14 days, the matter would then progress further through the more formal disciplinary process as set out on the TDB website (see www.tax-board.org.uk).

Under the updated Regulations, administrative breaches will not be dealt with by the TDB. Instead, they will be dealt with by the CIOT and ATT. Failure to pay the fines will result in a referral to the TDB by the CIOT and ATT and the matter will then go through the usual disciplinary process. Members receiving a fine can, of course, choose not to pay and have the matter referred to the TDB for full consideration by the reviewer.

Members should also be aware that the amended regulations give the TDB Investigation Committee the option to agree a consent order with the member. If the member agrees the consent order, the Investigation Committee will be able to make an order for costs, fines, etc., rather than referring the member on for further consideration by the Disciplinary Tribunal, where the potential costs can be considerably higher.

Members currently in the disciplinary process will be contacted if the change in the Regulations has any impact on their case. Members with queries on the disciplinary process should email the TDB at TDB@tax-board.org.uk or contact the CIOT and ATT Head of Professional Standards.

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