Disciplinary reports: June 2024

Briefings



22 May 2024

NOTIFICATION

NOTIFICATION

Mr Kelvin Kaliwoh

At a hearing on 31 August 2023, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Kelvin Kaliwoh of Croydon, a Tax Pathway student of the Chartered Institute of Taxation, was guilty of the following charges, namely:

a) having been convicted on 15 November 2021 of driving a motor vehicle after consuming so much alcohol that the proportion of it in his breath, namely 87 microgrammes of alcohol in 100 millilitres of breath, exceeded the prescribed limit contrary to section 5(1)(a) of the Road Traffic Act 1988 and Schedule 2 to the Road Traffic Offenders Act 1988.

b) having received a sentence of disqualification from holding or obtaining a driving licence for 22 months and a fine of £487. Mr Kaliwoh was ordered to pay £320 prosecution costs and £47 victim surcharge.

c) consequent upon the said conviction and sentence, Mr Kaliwoh had engaged in or been party to illegal behaviour, contrary to rule 2.2.2 of the PRPG; and/or had 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 made an Order that Mr Kaliwoh be censured. It also ordered that he pay costs of £2,832.

NOTIFICATION

Mr Ian Middleton

At a meeting on 29 February 2024, the Interim Orders Panel of the Taxation Disciplinary Board ordered that Mr Ian Middleton of Shrewsbury, a member of the Association of Taxation Technicians (ATT), be suspended from membership of the ATT until such time as the Disciplinary Tribunal determines whether any charges arising from the complaints against him have been proved or until an Interim Orders Panel or Disciplinary Tribunal orders otherwise.

The Tribunal’s decisions can be found on the TDB website at: www.tax-board.org.uk