Disciplinary reports: July 2024

Briefings



21 June 2024

NOTIFICATION

NOTIFICATION

Mr Adam Hart

At its hearing on 16 April 2024, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Adam Hart of Guernsey, a member of the Chartered Institute of Taxation, was in breach of the Professional Rules and Practice Guidelines 2018 (as amended in 2021) (PRPG) as a consequence of his conviction on 22 August 2023 at Khon Kaen Provincial Court in Thailand following a guilty plea for the offence of negligence causing the death of another person. As result of the conviction, Mr Hart was sentenced on 27 September 2023 to one year and six months' imprisonment suspended for two years.

The tribunal found that Mr Hart was in breach of the following rules of the PRPG:

a) Rule 2.2.2 in that Mr Hart engaged in or was party to illegal activity; and

b) Rule 2.6.3 in that Mr Hart conducted himself in an unbefitting, unlawful and/or illegal manner which tends to bring discredit upon himself and/or may harm the standing of the profession and/or the CIOT.

As a result of these findings, the tribunal imposed a sanction of censure on Mr. Hart to be effective for a period of three years.

The tribunal also ordered that Mr Hart pay the TDB's costs in the sum of £2,493.

NOTIFICATION

Mr Alan Rodgers

At its hearing on 2 May 2024, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Alan Rodgers of Weymouth, Dorset, a member of the Chartered Institute of Taxation, was in breach of the Professional Rules and Practice Guidelines 2018 (as amended in 2021) (PRPG) in:

- failing to provide information to his client's trustee in bankruptcy knowing that he was obligated to do so under section 312 and 366 of the Insolvency Act 1986; and
- failing to produce his organisation's complaints procedure following a request from his client's Trustee in Bankruptcy.

The tribunal found that Mr Rodgers was in breach of:

a) Rule 2.2.1, in that he knowingly failed to provide relevant information;

b) Rule 2.6.3, in that he had:

1. performed his professional work or conducted his business relationships improperly, inefficiently, negligently or incompletely to such an extent or on such number of occasions as to be likely to bring discredit to himself, or to the CIOT or to the tax profession; and/or

2. conducted himself in an unbefitting, unlawful or illegal manner which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the CIOT.

c) Rule 11.3.1, in that having received a request for information or documents from a third party, Mr Rodgers should have either obtained his client's permission or ensured that the request was legally enforceable and legitimately overrode client confidentiality.

The tribunal imposed a sanction of censure on Mr Rodgers to be effective for a period of five years. It also ordered that M rRodgers pay the TDB's costs in the sum of £2,733.

NOTIFICATION

Mr Dilip Patel

At its hearing on 27 March 2024, The Disciplinary Tribunal of The Taxation Disciplinary Board determined that Mr Dilip Patel of Reading, a member of the Chartered Institute of Taxation, was in breach of the Professional Rules and Practice Guidelines 2018 (as amended in 2021) (PRPG) in that:

a) he had been subject to an order of the Investigation Committee of ICAEW on 4January 2023 that he be severely reprimanded, fined £10,000 and pay costs of £6,190: and

b) he had failed to notify the Head of Professional Standards at CIOT within two months of 4 January 2023 of the regulatory action referred to above having been upheld against him by another professional body to which he belonged.

The tribunal found that Mr Patel had conducted himself in an unbefitting manner which tends to bring discredit upon himself and may harm the standing of the profession and CIOT contrary to Rule 2.6.3 of the PRPG and had failed to notify the Head of Professional Standards at CIOT within two months contrary to Rule 2.14.2.

The Tribunal determined that the appropriate sanction was that Mr Patel be censured. It was ordered that Mr Patel pay the TDB's costs in the sum of £2,506.

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