Disciplinary reports: September 2024

Briefings



21 August 2024

NOTIFICATION

Mr Thomas Parascandolo

At a hearing on 4 April 2024, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Thomas Parascandolo of Nottingham, a member of the Chartered Institute of Taxation, having been convicted at Nottingham Magistrates' Court on 18 May 2023 for the offence of driving a motor vehicle, namely an e-scooter, on 30 April 2023 with alcohol concentration above the prescribed limit on 21 September 2022 for which he received a sentence of disqualification from holding or obtaining a driving licence for 16 months and a fine of £576, had:

1. engaged in or been party to illegal behaviour, contrary to rule 2.2.2 of the PRPG; and
2. 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 Parascandolo receive a warning. It also ordered that he pay costs of £2,653.

NOTIFICATION

Mr Varnakulasingam Jegatheeswaran

At a hearing on 4 April 2024, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Varnakulasingam Jegatheeswaran of North Harrow, Middlesex, a member of the Association of Taxation Technicians, had:

1. between 1 June 2016 and January 2023 provided defined services which required AML Supervision; and
2. failed to register for AML Supervision until January 2023 contrary to the PRPG 2018 and the ATT Anti-Money Laundering Scheme Rules 2017.

By virtue of the above, the tribunal determined that Mr Jegatheeswaran was in breach of Rules 2.10.1 and/or 2.10.2 of the PRPG 2018 and/or the PCRT 2017 section 1.7

The tribunal ordered that Mr Jegatheeswaran be censured and that he pay a fine of £2,000. It also ordered that he pay costs of £2,653.

NOTIFICATION

Ms Jodie Hart

At a hearing on 4 April 2024, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Ms Jodie Hart of Gloucester, a member of the Association of Taxation Technicians, having been convicted at Cheltenham Magistrates' Court for the offence of driving a motor vehicle with alcohol concentration above the prescribed limit on 21 September 2022 for which she received a sentence of disqualification from holding or obtaining a driving licence for 36 months and a fine of £162, had:

1. engaged in or been party to illegal behaviour, contrary to rule 2.2.2 of the PRPG;
2. conducted herself in an unbefitting, unlawful or illegal manner which tends to bring discredit upon herself and/or may harm the standing of the profession

and/or the ATT, contrary to rule 2.6.3 of the PRPG; and

3. failed to inform the ATT within the required notification period of two months, as set out in Rule 2.14.1 of the PRPG.

The tribunal made an Order that Ms Hart be suspended from membership of ATT for a period of one month. It also ordered that she pay costs of £2,653.

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