Disciplinary reports: May 2025

Briefings



24 April 2025

Disciplinary reports

CONSENT ORDER

Mr Rezahussain Hooda

On 28 January 2025, with the agreement of Mr Rezahussain Hooda of Fareham United Kingdom, a member of the Chartered Institute of Taxation (CIOT), the Investigation Committee of the Taxation Disciplinary Board made an Order pursuant to Regulation 8.2 of The Taxation Disciplinary Scheme Regulations 2014 (as amended 2016 and 2024) that Mr Rezahussain Hooda be:

- censured;
- fined the sum of £500 for the proven Charge; and
- required to pay a sum of £730 by way of costs.

The Order was in respect of alleged breaches by Mr Rezahussain Hooda of the following Rules of the Professional Rule and Practice Guidelines 2018 (as amended 1 January 2021):

1.7 A member owes a duty not to act in such a way as to bring CIOT/ATT into disrepute, or in any way which would harm the reputation or standing of CIOT/ATT. Further, a member may have duties and obligations to other regulators and professional bodies, for example, HMRC or the Financial Reporting Council, and should have regard to these as relevant.

2.6.3 A member must not:

- perform their professional work, or conduct their practice or business relationships, or perform the duties of their employment improperly, inefficiently, negligently or incompletely to such an extent or on such number of occasions as to be likely to bring discredit to themselves, to the CIOT or ATT or to the tax profession;
- breach the Laws of the CIOT or ATT; and
- conduct themselves in an unbefitting, unlawful or illegal manner, including in a personal, private capacity, which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the CIOT or ATT (as the case may be). For the avoidance of doubt, conduct in this context includes (but is not limited to) conduct as part of a member's personal or private life.

CONSENT ORDER

Ms Kathryn Louise Varney

On 24 June 2024, with the agreement of Kathryn Louise Varney of Bury St Edmunds, a member of the Chartered Institute of Taxation (CIOT), the Investigation Committee of the Taxation Disciplinary Board made an Order pursuant to Regulation 8.2 of The Taxation Disciplinary Scheme Regulations 2014 (as amended 2016 and 2024) that Kathryn Louise Varney be:

- censured; and
- required to pay a sum of £730 by way of costs.

The Order was in respect of alleged breaches by Kathryn Louise Varney of the following Rules of the Professional Rule and Practice Guidelines 2018 (as amended 1 January 2021):

2.14.1 A member must inform the CIOT or ATT in writing addressed to the Head of Professional Standards CIOT or ATT as appropriate, within two months if they are:

- arrested on suspicion of, charged with or convicted of a criminal offence (a criminal offence includes an offence committed in the United Kingdom or abroad);
- on or after 1 January 2021, convicted of Summary only road traffic offences; or
- on or after 1 January 2021, have accepted a caution for a criminal offence.

A member must supply details of the nature of the allegation, conviction or caution and provide such relevant information in relation to it as is reasonably requested.

CONSENT ORDER

Mr Neil Heavens

On 31st March 2025, with the agreement of Mr Neil Heavens of Swindon, a member of the Chartered Institute of Taxation (CIOT), the Investigation Committee of the Taxation Disciplinary Board made an Order pursuant to Regulation 8.2 of The Taxation Disciplinary Scheme Regulations 2014 (as amended 2016 and 2024) that Mr Neil Heavens be:

- censured; and
- required to pay a sum of £730.00 by way of costs.

The Order was in respect of alleged breaches by Mr Neil Heavens of the following Rules of the Professional Rule and Practice Guidelines 2018 (as amended 1 January 2021):

1.7 A member owes a duty not to act in such a way as to bring CIOT/ATT into disrepute, or in any way which would harm the reputation or standing of CIOT/ATT. Further, a member may have duties and obligations to other regulators and professional bodies, for example, HMRC or the Financial Reporting Council, and should have regard to these as relevant.

2.6 Professional behaviour

2.6.2A member must:

- uphold the professional standards of the CIOT and ATT as set out in the Laws of the -CIOT and ATT;
- take due care in their professional conduct and professional dealings.

2.6.3 A member must not:

- perform their professional work, or conduct their practice or business relationships, or perform the duties of their employment improperly, inefficiently, negligently, or incompletely to such an extent or on such number of occasions as to be likely to bring discredit to themselves, to the CIOT or ATT or to the tax profession;
- breach the Laws of the CIOT or ATT; and
- conduct themselves in an unbefitting, unlawful, or illegal manner, including in a personal, private capacity, which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the CIOT or ATT (as the case may be). For the avoidance of doubt, conduct in this context includes (but is not limited to) conduct as part of a member's personal or private life.

The consent orders can be found on the Taxation Disciplinary Board's website at: www.tax-board.org.uk

The Taxation Disciplinary Board is an independent body that runs the complaints and disciplinary scheme for the CIOT and the ATT. It is currently recruiting new tax professional panel members. For further information, please see: tax-board.org.uk/vacancies