Disciplinary reports: June 2025

Briefings



27 May 2025

Disciplinary reports

CONSENT ORDER

Anna Brocklehurst

On 11 March 2025, with the agreement of Anna Brocklehurst of Loughborough, 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 Anna Brocklehurst be:

- censured; and
- required to pay £1,005 by way of costs.

The Order was in respect of alleged breaches by Anna Brocklehurst 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

Not to be named

On 28 January 2025, with the agreement of [not to be named], a member of the Association of Taxation Technicians (ATT), 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 [not to be named] be:

- censured; and
- there be no order of costs.

The Order was in respect of alleged breaches by [not to be named] of the following Rules of the Professional Rule and Practice Guidelines 2018 (as amended 1 January 2021):

2.6 Professional behaviour

2.6.1 Professional behaviour encompasses a member's business dealing and in certain circumstances as set out below in 2.6.3, conduct in a member's personal life or private capacity.

2.6.2 A member must:

- uphold the professional standards of the CIOT and ATT as set out in the Laws of the - CIOT and ATT.

2.6.3 A member must not:

- breach the Laws of the CIOT or ATT;
- 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.

2.14 Obligation to notify the CIOT and ATT, including new requirements 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; or
- charged with; or
- convicted of a criminal offence. A criminal offence includes an offence committed in the United Kingdom or abroad. 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.

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