Disciplinary reports: July 2025

Briefings



24 June 2025

Disciplinary reports

CONSENT ORDER

Shahla Ela

On 24 April 2025, with the agreement of Shahla Ela of Birmingham, a member of the 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 Shahla Ela be:

- recommended for removal from the student register, and that any application to reapply for membership would be unlikely to be successful until a period of two years has elapsed;
- fined in the sum of £500.00; and
- required to pay a sum of £730.00 by way of costs.

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

The ATT Online examination regulations

Relevant sections of the exam regulations are:

1. The direct use of GENAI is not permitted. Your answers must be your own work.

5. Taking screenshots or photographs of your screen is strictly prohibited.

6. You are not permitted to copy, photograph, screenshot or retain copies of the exam questions. You are strictly prohibited from distributing unauthorised copies of the exam questions and the ATT reserve the right to take screenshots from your device.

12. The Online exams will again be Open book; this means you may refer to any books, study manuals, pre-prepared notes and online resources during the exams.

14. Software will be used on all answers submitted to check whether you have colluded with any other candidates during the exam. In this context, collusion is defined as communicating with other candidates sitting the exam or any other individual to collaborate, discuss the exam questions or gain any other advantage during the exam. If collusion is detected, candidates will be disqualified (from all the exams sat at that exam session) and reported to the TDB, who have the power to censure, fine or recommend the exclusion of any student from the ATT.

2.6 Professional behaviour

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; and
- 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.

CONSENT ORDER

Jade Frazer

On 24 April 2025, with the agreement of Jade Frazer of Ryton, a member of the 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 Jade Frazer be:

- recommended for removal from the student register, and that a period of at least two years should elapse before an application for readmission might be successful; and
- required to pay a sum of £730.00 by way of costs.

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

The ATT Online examination regulations

Relevant sections of the exam regulations are:

1. The direct use of GENAI is not permitted. Your answers must be your own work.

5. Taking screenshots or photographs of your screen is strictly prohibited.

6. You are not permitted to copy, photograph, screenshot or retain copies of the exam questions. You are strictly prohibited from distributing unauthorised copies of the exam questions and the ATT reserve the right to take screenshots from your device.

12. The Online exams will again be Open book, this means you may refer to any books, study manuals, pre-prepared notes and online resources during the exams.

14. Software will be used on all answers submitted to check whether you have colluded with any other candidates during the exam. In this context collusion is defined as communicating with other candidates sitting the exam or any other individual to collaborate, discuss the exam questions or gain any other advantage during the exam. If collusion is detected, candidates will be disqualified (from all the exams sat at that exam session) and reported to the TDB, who have the power to censure, fine or recommend the exclusion of any student from the ATT.

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; and
- 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.

CONSENT ORDER

Mr Luke Prout

On 2 May 2025, with the agreement of Mr Luke Prout of Rushden, a member of the CIOT and the 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 Mr Luke Prout be:

- censured;
- fined the sum of £2,000; and
- required to pay a sum of £1,005 by way of costs.

On 31 October 2024, the Member was disqualified from driving and was ordered to pay a fine after being found guilty of driving a motor vehicle after consuming so much alcohol that the portion of it in his breath, namely 67 microgrammes of alcohol in 100 milliliters of breath, exceeded the prescribed limit, contrary to s (1)(a) of the Road Traffic Act 1988 and Schedule 2 of the Road Traffic Offenders Act 1988.

The Consent Order was in respect of this driving disqualification and alleged breaches by Mr Prout of the following Rules of the Professional Rule and Practice Guidelines 2018 (as amended 1 January 2021):

2.2 Integrity

2.2. A member must not engage in or be party (directly or indirectly) to any illegal activity.

2.6 Professional behaviour

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; and
- take due care in their professional conduct and professional dealings.

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