Disciplinary reports: December 2025

Briefings



01 December 2025

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CONSENT ORDER

ATT Student

At a hearing on 11 June 2025, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that a student member of the Association of Taxation Technicians was in breach of the Professional Rules and Practice Guidelines 2018 (as amended in 2021) (PRPG).

The tribunal considered the following charges against the student:

1. When sitting the ATT Paper 1: Personal Taxation Examination on 5 November 2024, and the ATT Paper 5: Inheritance Tax, Trusts and Estates Examination on 6 November 2024, the defendant used a Generative Artificial Intelligence product (GENAI).

2. The defendant was dishonest, in that she knew at the time of the examinations that such conduct was in breach of the ATT Online Examination Regulations.
3. Alternatively, the defendant ought to have known at the time of the examinations that such conduct was in breach of the ATT Online Examination Regulations.

The tribunal found Charges 1 and 2 proved. It therefore did not need to consider Charge 3.

The tribunal determined that the appropriate sanction was that it recommend to ATT that the student be removed from ATT's student register for a period of three years and that the student pay the TDB's costs in the sum of £3,180.

The tribunal determined that it was appropriate that the student's name be redacted from any publicity.

CONSENT ORDER

Mr Sharath Mahalinga

At hearings on 12 and 26 June 2025, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Sharath Mahalinga of Bangalore, India, a student member of the Association of Taxation Technicians, was in breach of the Professional Rules and Practice Guidelines 2018 (as amended in 2021) (PRPG).

The tribunal considered the following charges against Mr Mahalinga:

Charge 1

1.1 When sitting the ATT Paper 2: Business Taxation Examination on 6 November 2024, the defendant used a Generative Artificial Intelligence product (GENAI).

1.2 The defendant was dishonest, in that he knew at the time of the examination that such conduct was in breach of the ATT Online Examination Regulations.

1.3 Alternatively, the defendant ought to have known at the time of the examination that such conduct was in breach of the ATT Online Examination Regulations.

Charge 2

2.1 When sitting the ATT Paper 2: Business Taxation Examination on 6 November 2024, the defendant engaged in communication with another individual.

2.2 The defendant was dishonest, in that he knew at the time of the examination that such conduct was in breach of the ATT Online Examination Regulations November 2024.

2.3 Alternatively, the defendant ought to have known at the time of the examination that such conduct was in breach of the ATT Online Examination Regulations November 2024.

The tribunal found Charges 1.1, 1.2, 2.1 and 2.2 proved. It therefore did not need to consider Charges 1.3 and 2.3.

The tribunal determined that the appropriate sanction was that it recommend to ATT that Mr Mahalinga be removed from ATT's student register and that he pay the TDB's costs in the sum of £3,513.

CONSENT ORDER

Ms Charlotte Bean

At hearings on 11 and 16 June 2025, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Ms Charlotte Bean of Liverpool, a student member of the Association of Taxation Technicians, was in breach of the Professional Rules and Practice Guidelines 2018 (as amended in 2021) (PRPG).

The tribunal considered the following charges against Ms Bean:

1. When sitting ATT Paper 4: Corporation Taxation examination on 5 November 2024 and ATT Paper 2: Business Taxation examination on 6 November 2024, the defendant used a Generative Artificial Intelligence product (GENAI).
2. The defendant was dishonest, in that she knew at the time of the examinations that such conduct was in breach of the ATT Online Examination Regulations.
3. Alternatively, the defendant ought to have known at the time of the examinations that such conduct was in breach of the ATT Online Examination Regulations.

The tribunal found Charges 1 and 3 proved. It found Charge 2 not proved.

The tribunal determined that the appropriate sanction was that Ms Bean be censured, such censure to remain on her record for a period of three years, and that Ms Bean pay the TDB's costs in the sum of £2,520.

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