

Disciplinary reports: January 2026

Briefings



05 January 2026

The latest disciplinary reports:

CONSENT ORDER

Mr Adam Hatchard

At a hearing on 12 June 2025 and a meeting on 15 September 2025, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Adam Hatchard of Norwich, a student member of the Association of Taxation Technicians (ATT), was in breach of the Professional Rules and Practice Guidelines 2018 (as amended in 2021) (PRPG).

The tribunal considered the following charges against Mr Hatchard:

1. When sitting the 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 he knew at the time of the examination that the use of GENAI was in breach of the ATT Online Examination Regulations November 2024.
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 and 2 proved. It therefore did not need to consider Charge 3.

The tribunal determined that that the appropriate sanction was that it recommend to ATT that Mr Hatchard be removed from ATT's student register for one year and that he pay the TDB's costs in the sum of £2,364.

CONSENT ORDER

Mr James Johnson

At hearings on 13 and 27 June 2025, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr James Johnson of Margate, a student member of the Association of Taxation Technicians (ATT), was in breach of the Professional Rules and Practice Guidelines 2018 (as amended in 2021) (PRPG).

The tribunal considered the following charges against Mr Johnson:

1. When sitting the ATT Paper 4 - Corporate Taxation Examination on 5 November 2024, the defendant used a Generative Artificial Intelligence product (GENAI).
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.
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.

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

The tribunal determined that that the appropriate sanction was that it recommend to ATT that Mr Johnson be removed from ATT's student register and that Mr Mondal pay

the TDB's costs in the sum of £2,364.

CONSENT ORDER

Mr Mriganko Mondal

At a hearing on 13 June 2025, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Mriganko Mondal of Kolkata, India, a student member of the Association of Taxation Technicians (ATT), was in breach of the Professional Rules and Practice Guidelines 2018 (as amended in 2021) (PRPG).

The tribunal considered the following charges against Mr Mondal:

1. When sitting the 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 he knew at the time of the examination 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 examination 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 Mr Mondal be removed from ATT's student register and that Mr Mondal pay the TDB's costs in the sum of £2,364.

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