

Disciplinary reports: April 2026

Briefings



25 March 2026

Disciplinary reports

Mr Joseph Brown

At its hearing on 23 January 2026, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Joseph Brown of London, a member of the Chartered Institute of Taxation (CIOT) and director of CubicStone Tax Services Limited, was in breach of the Professional Rules and Practice Guidelines 2018 (as amended) (PRPG) in that he:

- failed to provide client due diligence records, AML risk assessments, policies and procedures, and related information in a timely manner or at all following repeated requests by the CIOT;
- provided documents that were incomplete and not of the required standard; and
- failed to respond appropriately to correspondence from the CIOT.

The tribunal ordered that Mr Brown be censured, fined £2,500, and provide specified AML-related documents and information to the CIOT by 31 March 2026. The tribunal also ordered that Mr Brown pay the TDB's costs of £3,220.

Mr Harun Marshall

At its hearing on 20 January 2026, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Harun Marshall, a student member of the Association of Taxation Technicians (ATT), was in breach of the Professional Rules and Practice Guidelines 2018 (as amended) (PRPG). He faced the following charges:

Charge 1

1.1 In November 2022, the defendant attended a work event where he was under the influence and/or in possession of cocaine, an illegal drug;

1.2 Between September 2022 and the summer of 2023, the defendant caused distress and/or embarrassment to a work colleague by making comments relating to: (a) the staff member's sexuality; (b) the staff member's appearance and/or clothing; (c) drug use at company events.

Charge 2

2.1 Consequent upon the facts and matters set out in Charge 1 above, the defendant:

(i) engaged in, or was party to, illegal behaviour, contrary to rule 2.2.2 of the PRPG; and/or

(ii) did not uphold the professional standards of the CIOT and ATT and failed to take due care in his professional conduct and professional dealings, contrary to rule 2.6.2 of the PRPG; and/or

(iii) conducted himself in an unbecoming, unlawful and/or illegal manner which tends to bring discredit upon himself and may harm the standing of the profession and/or the CIOT, contrary to rule 2.6.3 of the PRPG; and/or

(iv) conducted himself in a manner that was not courteous and considerate towards those with whom he came into contact in the course of his professional work,

contrary to rule 2.6.4 of the PRPG.

Mr Marshall admitted the charges in full.

The tribunal found all charges proved. The tribunal ordered that Mr Marshall be censured and fined £1,000. The tribunal also ordered that Mr Marshall pay the TDB's costs in the sum of £2,625.

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