Disciplinary reports: May 2026

Briefings

May 2026



22 April 2026

Disciplinary reports

Arlene Reid

On 13 February 2026, with the agreement of Arlene Reid of Musselburgh, 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 Arlene Reid be:

- censured;
- fined the sum of £800; and
- required to pay a sum of £730 by way of costs.

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

2.10 Compliance with Anti-Money Laundering legislation and registration

2.10.1 A member must comply with the UK’s AML legislation in force from time to time and act in accordance with relevant anti-money laundering guidance.

2.10.2 A member in practice must either be registered with the CIOT or ATT for AML supervision or, if requested, advise the CIOT and ATT of their Supervisory Authority under the Money Laundering Regulations.

Mr Gyasuddin Jhetam

At a meeting on 25 February 2026, the Interim Orders Panel of the Taxation Disciplinary Board ordered that Mr Gyasuddin Jhetam, a member of the Association of Taxation Technicians (ATT), be suspended from membership of the ATT on health grounds until such time as an Interim Orders Panel or Disciplinary Tribunal orders otherwise.

Mr Liam Jackson

At a hearing on 11 March 2026, the Appeal Tribunal of the Taxation Disciplinary Board dismissed an appeal by a student member of the Association of Taxation Technicians (ATT).

The tribunal found that the member had used a generative artificial intelligence tool during an ATT examination, breaching the Professional Rules and Practice Guidelines 2018 in:

- failing to act with integrity; and
- acting in a way that discredits the profession.

The Appeal Tribunal upheld the original sanction of a censure for two years and ordered the member to pay costs of £5,386.

Mr Shiraz Alibhai Rahemtulla

At a hearing on 22 January 2026, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that a member of the Chartered Institute of Taxation

(CIOT) was in breach of the Professional Rules and Practice Guidelines 2018 (as amended in 2021), in:

- failing to submit Annual Returns over a number of years;
- failing to respond to correspondence from the TDB without unreasonable delay; and
- failing to comply with a financial penalty imposed by the TDB.

The tribunal ordered that the member be suspended from membership of the CIOT for two years and directed him to pay costs of £3,220.

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