Disciplinary reports: July 2026

Briefings

July 2026



22 June 2026

Disciplinary reports

James Cooper

On 21 April 2026, with the agreement of Mr James Cooper of London, a member of the Chartered Institute of Taxation and the Association of Taxation Technicians, the Investigation Committee of the Taxation Disciplinary Board made an Order pursuant to Regulation 8.2 of The Taxation Disciplinary Scheme Regulations 2024 that Mr James Cooper be:

- expelled from membership of the CIOT and ATT;
- not considered for readmission for a period of five years; and
- required to pay a sum of £730 by way of costs.

The Order was made in respect of allegations that the member fraudulently created documentation purporting to be HMRC marks acknowledging receipt of a client's

Annual Returns by HMRC, and dishonestly communicated with both the client and his employer in relation to the same matter.

The behaviour breached the following Rules of the Professional Rules and Practice Guidelines 2018 (as amended 2021):

2.13 Compliance with the disciplinary process and orders from the TDB

2.13.2 A member must respond to correspondence from the TDB without unreasonable delay. Without unreasonable delay will normally mean, in the absence of special circumstances, within 30 days.

2.13.3 Failure to respond to correspondence or to comply with an order from the TDB without unreasonable delay will in itself constitute a disciplinary matter.

2.14 Obligation to notify the CIOT and ATT

2.14.2 A member must notify the CIOT or ATT in writing addressed to the Head of Professional Standards CIOT or ATT as appropriate, within two months if they are dismissed for misconduct/gross misconduct by their employer.

2.6 Professional behaviour

2.6.1 Professional behaviour encompasses a member’s business dealings and, in certain circumstances, conduct in a member’s personal life or private capacity.

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, conduct their 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, the CIOT or ATT, or the tax profession;
- breach the Laws of the CIOT or ATT; or
- conduct themselves in an unbefitting, unlawful or illegal manner which tends to bring discredit upon a member and/or may harm the standing of the profession

and/or the CIOT or ATT.

Mark Nolan

On 30 April 2026, with the agreement of Mr Mark Nolan of Fareham, a member of the Chartered Institute of Taxation, the Investigation Committee of the Taxation Disciplinary Board made an Order pursuant to Regulation 8.2 of The Taxation Disciplinary Scheme Regulations 2024 that Mr Mark Nolan be:

- censured;
- fined in the sum of £1,500; and
- required to pay a sum of £900 by way of costs.

The Order was made in respect of allegations that the member had been severely reprimanded and received a financial penalty in the sum of £7,000 and full costs in the sum of £11,179 by the Institute of Chartered Accountants in England and Wales for knowingly submitting incomplete self-assessment tax returns on behalf of a client. The amounts of tax involved were substantial and the conduct was repeated over a period of three tax years.

The behaviour breached the following Rules of the Professional Rules and Practice Guidelines:

PRPG 1.7: The member had brought the CIOT into disrepute and caused harm to its reputation and standing.

PRPG 2.6.3: The conduct amounted to serious and repeated behaviour which discredited the member and the CIOT. The conduct was unbefitting and harmed the standing of the profession.

Ms Michaela Rees

At hearings on 13 February and 19 March 2026, the Appeal Tribunal of the Taxation Disciplinary Board considered an appeal by Ms Michaela Rees, a member of the Association of Taxation Technicians (ATT), following a decision of the TDB’s Disciplinary Tribunal on 28 August 2025.

The Appeal Tribunal rejected an appeal by Ms Rees against a finding by the Disciplinary Tribunal that she had, from 4 August 2023 to 1 March 2025, failed to provide documents reasonably requested by the complainant and/or his agent accountants, contrary to Paragraphs 2.6.2 and/or 2.6.3 and/or 10.1.5 of the PRPG.

The Appeal Tribunal imposed a sanction of censure and a fine of £3,000.

The Appeal Tribunal also ordered that Ms Rees pay costs of the appeal in the sum of £4,985.

Muhammad Zaman

On 26 March 2026, with the agreement of Mr Muhammad Zaman of London, a member of the Chartered Institute of Taxation and the Association of Taxation Technicians, the Investigation Committee of the Taxation Disciplinary Board made an Order pursuant to Regulation 8.2 of The Taxation Disciplinary Scheme Regulations 2024 that Mr Muhammad Zaman be:

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

The Order was made in respect of allegations that the member used Microsoft Copilot in answer to one question in his employer's Firm Independence Assessment in breach of the employer's Values, Code of Conduct and Mandatory Firm Wide Training Policy.

The behaviour breached the following Rules of the Professional Rules and Practice Guidelines 2018 (as amended 2021):

2.6 Professional behaviour

2.6.1 Professional behaviour encompasses a member's business dealings and, in certain circumstances, conduct in a member's personal life or private capacity.

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, conduct their 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, the CIOT or ATT, or the tax profession;
- breach the Laws of the CIOT or ATT; or
- conduct themselves in an unbefitting, unlawful or illegal manner which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the CIOT or ATT.

The decisions and reasons can be found on the TDB's website www.tax-board.org.uk .