Disciplinary reports: August 2026

Briefings

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Disciplinary reports

Anonymous Member

CONSENT ORDER

On 16 June 2026, with the agreement of the anonymous member, a member of the ATT, 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 the anonymous member be:

- censured; and
- required to pay costs in the sum of £730.

The Order was in respect of alleged breaches by the anonymous member of the following Rules of the Professional Rules and Practice Guidelines 2018 (as amended

1 January 2021):

2.2 Integrity

2.2.2 A member must not engage in or be party (directly or indirectly) to any illegal activity.

2.6 Professional behaviour

2.6.1 Professional behaviour encompasses a member's business dealings and, in certain circumstances as set out below in rule 2.6.3, conduct in a member's personal life or private capacity.

2.6.3 A member must not:

- conduct themselves in an unbefitting, unlawful or illegal manner, including in a personal, private capacity, which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the CIOT or ATT (as the case may be). For the avoidance of doubt, conduct in this context includes (but is not limited to) conduct as part of a member's personal or private life.

The allegations giving rise to the Order were that: On 23 October 2025, at Ipswich Magistrates' Court, the member pleaded guilty to and was convicted of driving a motor vehicle when his alcohol level was above the prescribed limit, contrary to s 5(1)(a) of the Road Traffic Act 1988 and Sch 2 to the Road Traffic Offenders Act 1988.

Mr Joseph Crittenden

At a meeting on 21 April 2026, the Interim Orders Panel of the Taxation Disciplinary Board ordered that Mr Joseph Crittenden, a student member of the CIOT, be suspended from membership of the CIOT until such time as a Consent Order comes into effect or the Disciplinary Tribunal has determined whether any charge arising from the complaint has been proved, or until an Interim Orders Panel or Disciplinary Tribunal orders otherwise.

The Panel also directed that Mr Crittenden notify his current employer that he is subject to an interim suspension from membership of the CIOT.

Mr Le Lu

At its hearing on 10 June 2026, the Disciplinary Tribunal of the Taxation Disciplinary Board determined that Mr Le Lu, a student member of the ATT, was in breach of the Professional Rules and Practice Guidelines 2018 (as amended) (PRPG). He admitted the following charges:

- he had used his employer’s IT equipment, software and/or Zoom conferencing facilities in order to provide coaching to potential external candidates for roles with his employer and/or other firms in breach of his employer’s policies and was reckless as to whether the conduct was permitted by his employer;
- he had used his employer’s Engagement Letter template to create his own version for his own coaching company; and
- he failed to notify the Head of Professional Standards at ATT within two months of 9 May 2024 of his dismissal by his employer.

The tribunal considered that Mr Lu had conducted himself in an unbefitting manner which tends to bring discredit upon himself and/or may harm the standing of the profession and/or the ATT and that his conduct had lacked integrity, contrary to rules 2.6.3 and 2.14.2 of the PRPG.

The tribunal ordered that Mr Lu be censured. He was also required pay the TDB’s costs in the sum of £8,195.

Matthew Bailey

CONSENT ORDER

On 10 June 2026, with the agreement of Matthew Bailey of Tunbridge Wells, a member of the 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 Matthew Bailey be:

- fined in the sum of £800; and
- required to pay costs in the sum of £730.

The Order was in respect of alleged breaches by Matthew Bailey of the following Rules of the Professional Rules and Practice Guidelines 2018 (as amended 1 January

2021):

2.6 Professional behaviour

2.6.3 A member must not:

- perform their professional work, or conduct their practice or 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, to the CIOT or ATT or to the tax profession; or
- breach the Laws of the CIOT or ATT.

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.

2.12 Provision of information to the CIOT and ATT

2.12.1 A member must provide such information as is reasonably requested by the CIOT and ATT without unreasonable delay. A member must reply to correspondence from the CIOT and ATT which requires a response and again must do so without unreasonable delay.

The allegations giving rise to the Order were that:

a) the member did not, within the time allowed by CIOT, undertake the steps requested by CIOT to address concerns raised in his 2023/24 AML renewal form, although it was acknowledged that he subsequently confirmed that the required steps had been taken in his following AML renewal due a short time later;

b) the member submitted his 2023 annual return late on 11 June 2024, the deadline for submission having been 31 January 2024; and

c) the member failed to pay the fixed fine imposed for the late submission of his 2024/25 AML renewal form and the late payment of the related renewal fee and was also two days late in providing the medical evidence required in support of his request for the fine to be waived.

A copy of the decisions can be found on the TDB’s website at: [www.tax-board.org.uk.](http://www.tax-board.org.uk)