

Disciplinary reports: November 2026

Briefings

November 2026



23 October 2026

November 2026

Utbah Ahmad

On 27 August 2026, the Investigation Committee of the Taxation Disciplinary Board made a Consent Order, with the agreement of Mr Utbah Ahmad of London, a student member of the Association of Taxation Technicians (ATT).

The Committee recommended that Mr Ahmad be removed from the ATT student register and ordered him to pay £830 by way of costs.

The Order followed a complaint that Mr Ahmad cheated in an ATT examination through the use of generative AI. The Committee found a prima facie case of breaches of the ATT Online Examination Regulations & Guidelines November 2025 and Rule 2.6 of the Professional Rules and Practice Guidelines 2018 (as amended in

2021), concerning professional behaviour.

Syed Aashir Ahmed Rifat

On 27 August 2026, the Investigation Committee of the Taxation Disciplinary Board made a Consent Order, with the agreement of Mr Syed Aashir Ahmed Rifat, a member of ATT.

The Committee ordered that Mr Rifat be:

- removed from the register maintained by the ATT; and
- required to pay £830 by way of costs.

The Order followed a complaint that Mr Rifat used generative AI, WhatsApp and contact with another person to cheat in ATT examinations. The Committee found a prima facie case that Mr Rifat was in breach of the ATT Online Examination Regulations & Guidelines November 2025 and Rule 2.6 of the Professional Rules and Practice Guidelines 2018 (as amended 1 January 2021), concerning professional behaviour.

Andrew Levett

On 26 March 2026, the Investigation Committee of the Taxation Disciplinary Board made a Consent Order, with the agreement of Mr Andrew Levett.

The Committee ordered that Mr Levett be censured for three years, fined £750 and required to pay £730 by way of costs.

The Order followed a complaint concerning delays in responding, miscommunications and the handling of a client's complaint. The Committee found a prima facie case that Mr Levett had breached Rule 2.6 of the Professional Rules and Practice Guidelines 2018 (as amended in 2021), concerning professional behaviour and the requirement to take due care in professional conduct and dealings.

David Crowter

On 26 June 2026, the Investigation Committee of the Taxation Disciplinary Board made a Consent Order, with the agreement of David Crowter of Worthing.

The Committee ordered that Mr Crowter be warned and required to pay £730 by way of costs.

The Order followed a complaint that Mr Crowter had been convicted of two offences of speeding, leading to his disqualification from driving on 18 November 2025. The Committee found a prima facie case that Mr Crowter had breached Rules 2.2.2 and 2.6.3 of the Professional Rules and Practice Guidelines 2018 (as amended 1 January 2021), concerning integrity and professional behaviour.

Faris Amblin

On 27 August 2026, the Investigation Committee of the Taxation Disciplinary Board made a Consent Order, with the agreement of Mr Faris Amblin of London, a student member of the ATT.

The Committee recommended that Mr Amblin be removed from the ATT student register and ordered him to pay £830 by way of costs.

The Order followed a complaint that Mr Amblin cheated in ATT examinations through the use of generative AI. The Committee found a prima facie case of breaches of the ATT Online Examination Regulations & Guidelines November 2025 and Rule 2.6 of the Professional Rules and Practice Guidelines 2018 (as amended in 2021), concerning professional behaviour.

John Zealand

On 19 September 2025, the Investigation Committee of the Taxation Disciplinary Board made a Consent Order, with the agreement of Mr John Zealand of Bridlington, a member of the Chartered Institute of Taxation (CIOT).

The Committee ordered that Mr Zealand be warned as to his future conduct, fined £500 and required to pay £730 by way of costs.

The Order followed a complaint that Mr Zealand failed to pay a fixed penalty fine relating to the late submission of his 2024 Annual Return and failed to complete his

2025-26 AML renewal by paying the annual renewal fee. The Committee found a prima facie case of breaches of the Professional Rules and Practice Guidelines 2018 (as amended in 2021), including Rules 2.6, 2.10 and 2.12, and the CIOT AML Scheme Rules.

The Consent Orders can be found on the TDB's website: www.tax-board.org.uk