**ANNEX B**

**PREVIOUS DECISIONS OF TDB TRIBUNALS (2007-2017)**

**DISCIPLINARY TRIBUNALS**

**Category of complaint**

**1a. Criminal convictions**

|  |  |  |  |
| --- | --- | --- | --- |
| **Year** | **Case ref.** | **Tribunal findings** | **Sanction** |
| 2009 | 2008/38 | Conviction for false accounting, plus failure to report this or other disciplinary action | Expulsion |
| 2009 | 2007/02 | Convictions for fraud; bringing CIOT into disrepute | Expulsion |
| 2010 | 2010/13 | Conviction for theft from employer | Expulsion |
| 2012 | 2010/33 | Conviction for theft from charity fund of which he was treasurer | Expulsion |
| 2012 | 2011/18 | Conviction for fraud; failure to disclose prior disciplinary action when joining CIOT; failure to disclose bankruptcy | Expulsion |
| 2012 | 2012/01 | Conviction for cheating the public revenue by dishonestly inflating share values | Expulsion |
| 2012 | 2012/05 | Conviction for theft from charity fund of which he was treasurer | Expulsion |
| 2013 | 2012/27 | Conviction for insider dealing | Expulsion |
| 2013 | 2012/24 | Conviction for cheating the public revenue by claiming tax rebates for non-existent pension funds | Expulsion |
| 2013 | 2013/11 | Conviction for cheating the public revenue by claiming VAT refunds for non-existent trades | Expulsion & censure |
| 2013 | 2013-13 | Conviction for cheating the public revenue by falsifying documents relating to the Construction Industry Scheme | Expulsion & censure |
| 2013 | 2013-15 | Conviction for kidnapping | Expulsion & censure |
| 2014 | 2013-39 | Conviction for falsifying documents and cheating the public revenue | Expulsion |
| 2016 | 2015/13 | Conviction for fraud by abuse of position – 8 months imprisonment (suspended) / Failure to notify TDB | Expulsion |
| 2016 | 2016/04 | Conviction for conspiracy to cheat the public revenue (x 4) – 8 years imprisonment / Failure to notify TDB | Expulsion |
| 2016 | 2016/07 | Criminal conviction – pornographic material – 14 months imprisonment (suspended) | Expulsion |
| 2016 | 2016/09 | Conviction for making/possessing indecent photographs – 12 months imprisonment (suspended) | Censure |

**1b. Findings of other professional bodies**

|  |  |  |  |
| --- | --- | --- | --- |
| 2010 | 2009/08 | Failure to report expulsion by two other disciplinary bodies or to cooperate with TDB | Expulsion |
| 2010 | 2010/06 | Failure to report expulsion by another disciplinary body for fraudulent activity and dishonesty | Expulsion |
| 2010 | 2010/08 | Failing to state on student application form that he had been the subject of disciplinary proceedings by other regulatory bodies | Expulsion |
| 2012 | 2011/17 | Failing to report disciplinary action by ICAEW for failure to respond to successor adviser; failure to respond to correspondence from TDB | Censure |
| 2017 | 2016/11 | Failed to report expulsion from another professional body for professional misconduct; discreditable conduct; failure to respond to TDB | Expulsion |

**2 Competence**

|  |  |  |  |
| --- | --- | --- | --- |
| 2008 | 2008/03}  2008/06} | Incompetence over tax returns; IPS; and discourtesy by failing to respond to correspondence | Censure & fine (£1250) |
| 2012 | 2011/02 | Submission of invalid claim for tax relief: failure to warn client of risk of rejection by HMRC | Censure |

**3 Failure to take due care**

|  |  |  |  |
| --- | --- | --- | --- |
| 2007 | 2006/01 | Misleading a client; failure to submit tax return | Reprimand |
| 2008 | 2005/10 | Lack of care, competence and courtesy | Reprimand |
| 2009 | 2008/12 | Discourtesy by failing to respond to a successor adviser or to cooperate with TDB | Expulsion |
| 2009 | 2008/22 | Failure to inform client of offer by HMRC to contribute to professional fees | Censure & fine (£8,000)\* |
| 2010 | 2009/10 | Discourtesy by failing to respond to a successor adviser or to disclose adequate information | Censure & fine (£500) |
| 2010 | 2009/15 | Failure to carry out work promised to client | Order to apologise |
| 2010 | 2009/01 | Supplying false information to client; inability to justify fees; failure to disclose disqualification as a director; failure to supply requested material to TDB | Censure & fine (£2,500) |
| 2011 | 2010/11 | Failure to respond to client who was in dispute with business partner | Warning |
| 2012 | 2010/26 | Alleging illegal activities by complainants when not professionally competent to do so. | Censure & apology |
| 2013 | 2012/08 | Lack of care in producing two different versions of company accounts; failure to clarify basis on which fees would be charged | Censure |
| 2013 | 2012/43 | Lack of care in failing to submit Companies House return and confirm its submission; lying to client re submission and blaming Cos House staff; abruptly terminating engagement; and providing IPS | Suspension for 2 years & censure |
| 2014 | 2013/04 | Negligence in carrying out work for client, including failure to file tax return and responding to his correspondence; IPS; and failure to cooperate with TDB | Expulsion & compensation (£1,400) |
| 2014 | 2013/10 | Failure to respond to correspondence and supply information repeatedly requested by a successor adviser, and failure to cooperate with TDB | Censure & fine (£500) |
| 2014 | 2014/07 | Failure to return client’s telephone calls and to supply information requested by successor adviser; failure to file Corporation Tax returns in time | Warnings |
| 2015 | 2014/15 | Failure to exercise due care when advising on the likelihood of retrospective legislation being introduced to combat a tax scheme; Failure to adequately inform about commission payments. | Censure and rest on file for three years. |

\* The level of the fine reflected the member's failure to pay a fine ordered at a previous disciplinary hearing

**4 IPS**

|  |  |  |  |
| --- | --- | --- | --- |
| 2009 | 2009/07 | Failure to send client documents to HMRC or provide documents to successor adviser | Censure & fine (£2750) |
| 2013 | 2011/26 | Failure to seek necessary information from client and to submit his tax return on time | Compensation  (£2,226) |
| 2014 | 2013/27 | Negligence in preparing client accounts | Censure |
| 2015 | 2014/73 | Failure to file annual return / Failure to reply to charge / Failure to make any response to TDB / Failure to respond to ATT. | Expulsion |
| 2016 | 2014/73 | Failure to file annual return for client / Failure to reply to correspondence from client / Failure to respond to correspondence from TDB | Censure  Compensation |
| 2016 | 2015/09 | Failure to file annual return for client | Warning |
| 2016 | 2015/24 | Failure to reply to client correspondence / Failure to respond to correspondence from TDB. 2 previous disciplinary findings. | Expulsion |

**5 Client monies**

|  |  |  |  |
| --- | --- | --- | --- |
| 2011 | 2011/16 | Failure to keep client monies in separate account; and failure to report censure by another disciplinary body. | Censure |
| 2016 | 2014/71 | Withdrawal of monies from client account without authority | Censure |

**6 Ethical conduct**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2008 | 2007/19 | Conflict of interest by acting for two parties to a transaction | | Warning | |
| 2009 | 2007/21 | Lack of integrity by falsely claiming work had been properly audited | | Censure & fine (£500) | |
| 2009 | 2008/05 | Discreditable conduct by sending to a friend emails containing client information | | Censure | |
| 2010 | 2008/21 | | Dishonestly taking money to purchase non-existent shares; failure to cooperate with TDB | Expulsion & fine (£23,000) | |
| 2012 | 2011/15 | | Improperly accessing emails of former employer using confidential information | Censure | |
| 2013 | 2011/14 | | Poaching clients in breach of a share sale agreement | Censure | |
| 2013 | 2011/23}  2012/14} | | Dishonest use of trust funds; dishonest withdrawal of other funds; dishonest submission of applications to a bank; deception by reliance on a forged document; failure to separate business accounts from client funds | Expulsion | |
| 2016 | 2014/72 | | Carrying out work for clients of employer contrary to instructions / carrying out work for non-clients of employer contrary to instructions and/or contract of employment / No PII / unauthorised use of employer’s facilities / Breach of confidentiality | Exclusion  Compensation | |
| 2017 | 2016/12 | | Solicitation of employer’s clients; using employer’s resources for personal gain; failure to hold PII; no professional clearance; failure to inform CIOT/TDB of dismissal | | Censure |

**7 Other failures to comply**

|  |  |  |  |
| --- | --- | --- | --- |
| 2007 | 2006/12 | Failure to hold PII; discourtesy | Expulsion |
| 2009 | 2008/35 | Failure to hold PII and lying to TDB | Censure, fine (£500) & warning |
| 2009 | 2009/14 | Failure to comply with orders made by previous Disciplinary Tribunal or cooperate with TDB | Expulsion |
| 2010 | 2009/17 | Failure to make any response to ATT re CPD or to TDB | Censure & fine (£300) |
| 2010 | 2008/25 | Failure to comply with court order, to respond to ATT or to cooperate with TDB | Expulsion |
| 2013 | 2012/37 | Failure to make any response to ATT or TDB re AML renewal | Censure & fine (£115) |
| 2013 | 2012/38 | Failure to make any response to CIOT or TDB re AML renewal | Censure & fine (£1,000) |

**8 Conduct unbefitting**

|  |  |  |  |
| --- | --- | --- | --- |
| 2011 | 2011/07 | Viewing inappropriate material and conducting an improper relationship online in working time; after dismissal, attempting to poach clients | Censure |

**9 Integrity Charge**

|  |  |  |  |
| --- | --- | --- | --- |
| 2015 | 2014/74 | Contrary to CTA examination instructions legislation books with numerous annotations were on the person’s desk during the Advisory examination on 2 days. | Suspension for 2 years |

**10 Failure to Comply with AML Regulations 2007**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2015 | 2015/06 | | Failure to comply with AML Regs / Failure to advise the CIOT of Supervisory Authority under the AML Regs 2007. I.e. not registering with the AML scheme / Failure to respond to correspondence from CIOT and TDB | Censure |
| 2016 | AML/5 | | Failure to comply with AML Regs / Failure to uphold professional standards / Failure to act with due courtesy/ Failure to provide information and respond to correspondence from ATT and TDB | Censure  £250 fine |
| 2016 | AML/5 | Failure to comply with AML Regulations; holding out as CIOT member; professional behaviour; failed to reply to ATT & TDB correspondence | | Expulsion |

**APPEAL TRIBUNAL**

|  |  |  |  |
| --- | --- | --- | --- |
| 2009 | 2008/08 | Failure to report expulsion from another professional body for behaviour which showed a lack  of integrity | Expulsion |
| 2010 | 2008/04 | Appeal against costs awarded against a firm found to have failed to serve a client with adequate competence or skill | Costs reduced |
| 2012 | 2009/29 & 2010/21 | Appeal against sanction for failure to ensure clients aware of fee basis and fees were fair in relation to services provided; improper exercise of liens; failure to take due care towards clients; failure to supply information requested by TDB | Suspension for 18 months |