**ANNEX A**

**THE TAXATION DISCIPLINARY SCHEME REGULATIONS 2014:**

**REGULATION 20.6: SANCTIONS AVAILABLE TO THE DISCIPLINARY TRIBUNAL**

20.6 If the Disciplinary Tribunal finds that the Charge has been proved wholly or in part, the following provisions shall apply:

(a) the Clerk shall inform the Disciplinary Tribunal of any previous cases in which the Investigation Committee found a Prima Facie Case against the Member but ruled that no action should be taken;

(b) the Clerk shall inform the Disciplinary Tribunal of any previous disciplinary findings against the Defendant and of any orders made

(c) the Clerk shall inform the Disciplinary Tribunal of any interim order made by the Interim Orders Panel in connection with the same Complaint

(d) the Defendant or his representative shall be allowed to address the Disciplinary Tribunal in mitigation

(e) the Disciplinary Tribunal must take into consideration any previous cases where a Prima Facie Case was found but no action was taken against the Defendant, the past disciplinary record (if any) of the Defendant, the Disciplinary Tribunal’s view as to the nature and gravity of the charges (so far as they are proved) and any other circumstances the Disciplinary Tribunal considers to be relevant. The Tribunal shall also take into account the Indicative Sanctions Guidance issued by the Board.

(f) The Disciplinary Tribunal may:

1. order the Complaint to rest on file for 3 years
2. require the Defendant to apologise to the Complainant or another party
3. the Defendant as to his future conduct
4. censure the Defendant

v) fine the Defendant a sum not exceeding £20,000 for each proven Charge

1. suspend the Defendant from membership of any Participant. Such suspension may be for a fixed period of no less than one month to a maximum period of two years. Any period of suspension imposed by an Interim Orders Panel in relation to the same Complaint shall be taken into account when determining any further period of suspension
2. expel the Defendant from membership of any Participant
3. order the Defendant to pay a sum or sums as compensation to a limit of £5,000
4. impose conditions on the Defendant
5. recommend the suspension or removal of the Defendant from any register maintained by the Participants
6. impose such other sanctions as are appropriate to students, associates or any other persons or bodies subject to the jurisdiction of the Participants
7. order the Defendant to pay a sum by way of costs, including any costs referable to any decision made by the Interim Orders Panel.

(g) In awarding costs as above under Regulation 20.6(f)(xii), the Disciplinary Tribunal must have regard to any relevant guidance issued by the Board.