

Matters relating to Taxation

Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
07/04/049	<ul style="list-style-type: none"> • Failure to respond to ICAI • Bad work/inadequate or unsatisfactory service or professional conduct • Delay/Failure to Respond (External) 	<ul style="list-style-type: none"> • Reprimand • Fine: €4,000 • Costs: 1,650 • Publication without name in Accountancy Ireland. 	<p>That, a member of the Institute carrying on practice, did,</p> <ol style="list-style-type: none"> 1. Act in breach of Fundamental Principle 4: Performance in failing to deal in a timely manner with a client's tax affairs; 2. Act in breach of Fundamental Principle 5: Professional Behaviour in failing to respond to correspondence with the client's representatives in a timely manner or at all; 3. Act in breach of Bye-Law 62.1 of the Institute of Chartered Accountants in that he failed to respond to correspondence from CARB in an adequate or timely manner or all at and is therefore liable to disciplinary action under Bye-Law 63.1 (d); 	Consent Order (Complaints Committee)

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<p>07/07/078</p>	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct • Delay/Failure to Respond (External) 	<ul style="list-style-type: none"> • Reprimand • Fine: €2,000 • Costs: €750 • Publication without name in Accountancy Ireland 	<p>That a member of the Institute, did:</p> <ol style="list-style-type: none"> 1. Act in breach of Fundamental Principles 4 and 5: Performance and Courtesy in that he failed to: <ul style="list-style-type: none"> • respond to the complainant's correspondence in a timely or adequate manner; 2. Act in breach of Fundamental Principles 4: Performance in that he failed to: <ul style="list-style-type: none"> • record and retain pertinent information on a client file so as to demonstrate that he was acting with due care and diligence in dealing with a client's Capital Gains Tax matter. 	<p>Consent Order (Complaints Committee)</p>
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<p>06/09/129</p>	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct • Delay/Failure to Respond (to ICAI) 	<ul style="list-style-type: none"> • Severe Reprimand • Fine: €6,500 • Costs: €2,700 • Publication with name in Accountancy Ireland 	<p>That a member of the Institute did:</p> <ol style="list-style-type: none"> 1. Act in breach of Fundamental Principle 4: Performance in that he: <ul style="list-style-type: none"> • failed to co-operate fully with the disciplinary process in accordance with Institute Bye-Law: 62.1 and is accordingly liable to disciplinary action under Institute Bye-Law: 63.1 (d) by failing to respond in a timely, full and adequate manner to CARB's correspondence and particularly to CARB's letter dated the 23rd October 2006; 2. Act in breach of the Ethical Guide for Members: Fundamental Principle 4: Performance in failing to: <ol style="list-style-type: none"> a) record and retain pertinent information on a client file so as to demonstrate that he had acted with due care and diligence in dealing with a client's Capital Gains Tax matter; b) document how he dealt with a client's serious misconception regarding the tax treatment of certain property transactions. 	
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