



**AAT**

**PROFESSIONAL STANDARDS**

**ORDER BY CONSENT**

**In the matter of**

Richard Hazell, 474800

**Misconduct**

Richard Hazell's professional or personal conduct, was found to be in breach of the *Code of Professional Ethics* and to have posed a risk to the public or was likely to undermine public confidence in the Association or its members; namely:

1. Between on or around 25 January 2019 and on or around 04 March 2019 Richard Hazell failed to ensure that the partnership tax return for client A was filed in a timely manner, which resulted in a penalty being imposed by HMRC.
2. Between on or around 25 January 2019 and on or around 04 March 2019 Richard Hazell failed to ensure that the corporation tax return for client B was filed in a timely manner, which resulted in a penalty being imposed by HMRC.
3. Between on or around 25 January 2019 and on or around 04 March 2019 Richard Hazell failed to ensure that self-assessment returns for client C were filed in a timely manner, which resulted in a penalty being imposed by HMRC.
4. Between on or around 25 January 2019 and on or around 04 March 2019 Richard Hazell failed to ensure that self-assessment returns for client D were filed in a timely manner, which resulted in a penalty being imposed by HMRC.
5. Between 04 March 2019 and 30 September 2019 Richard Hazell failed to respond in a timely manner to enquiries relating to the professional services he provided to complainant 1.
6. Between on or around 15 February 2019 and on or around 30 September 2019 Richard Hazell failed to respond in a timely manner to enquiries relating to professional services he provided to complainant 2.

**Finding**

Grounds for disciplinary action existed and the matter was suitable for exercise of the Investigations Team's powers under the *Disciplinary Regulations*.

**Order**

Richard Hazell is hereby:

## **Consent**

- i. Expelled from AAT membership for a period of three years

Richard Hazell is deemed to have agreed to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

10 March 2020