

AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Mr Kumarasamy Vijay MAAT

Misconduct

Kumarasamy Vijay'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 01 April 2015 and on or around 22 May 2017, Mr Vijay provided accountancy services and/or taxation and/or related consultancy services to the public whilst not registered or licensed on the scheme for members in practice, or approved to provide such services whilst subject to an exemption.
2. Between on or around 01 April 2015 and on or around 22 May 2017, Mr Vijay provided accountancy services and/or taxation and/or related consultancy services to the public without being registered with a supervisory authority for the purposes of Anti Money Laundering as required by the Money Laundering Regulations 2007.
3. Between on or around 01 April 2015 and 08 June 2017, Mr Vijay provided accountancy services and/or taxation and/or related consultancy services to the public without Professional Indemnity Insurance.

Finding

Grounds for disciplinary action existed and the matter was suitable for exercise of the Investigations Team's powers under paragraphs 6 and 31 of the *Disciplinary Regulations*.

Order

Kumarasamy Vijay is hereby:

- i. reprimanded
- ii. warned over his future conduct
- iii. fined £279.

Consent

Kumarasamy Vijay agreed the decision of the Investigations Team, in accordance with paragraphs 6 and 31 of the *Disciplinary Regulations*.

21 July 2017