



**AAT**

**PROFESSIONAL STANDARDS**

**ORDER BY CONSENT**

<b>In the matter of</b>	Arif Mohammed MAAT, 189816
<b>Misconduct</b>	<p>Arif Mohammed's conduct was found to be in breach of the <i>Code of Professional Ethics</i> and to have posed a risk to the public and/or undermine public confidence in the Association and its members as follows:</p> <ol style="list-style-type: none"><li>1. Between on or around 21 October 2013 until 15 October 2020, he provided self-employed accountancy or related services to the public whilst not registered or licensed or approved to provide such services whilst subject to an exemption</li><li>2. Between on or around 21 October 2013 until 15 October 2020, he provided self-employed accountancy or related services to the public without being registered with a supervisory authority within the meaning of The Money Laundering Regulations.</li></ol>
<b>Finding</b>	Grounds for disciplinary action existed and the matter was suitable for the exercise of the Investigations Team's powers under the <i>Disciplinary Regulations</i> .
<b>Order</b>	<p>Arif Mohammed is hereby:</p> <ol style="list-style-type: none"><li>1. Reprimanded; the reprimand will expire four years from the date of this Order</li><li>2. Afforded one final opportunity to submit a <u>full and complete</u> AAT licence application within 30 days of the sanction being imposed by this Order</li><li>3. Fined £1,917</li><li>4. Warned about his future conduct.</li></ol>
<b>Consent</b>	Arif Mohammed has deemed to have consented to the decision of the Investigations Team in accordance with Regulation 6 of the <i>Disciplinary Regulations</i> .

17 May 2021