



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Hisham Bahri (286480)

Misconduct

Hisham Bahri'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. On or around 16 December 2019, details of HB Accountancy and Consultancy Services Ltd, of which Mr Bahri is a principal, were made public on HMRC's list of deliberate tax defaulters, the publication being in respect of a tax default for the period 01 October 2010 to 30 September 2014 and resulting in total penalties of £12,928.14 being enforced.
2. On or around 16 December 2019, details of HBACS Ltd, of which Mr Bahri is a principal, were made public on HMRC's list of deliberate tax defaulters, the publication being in respect of a tax default for the period 01 October 2010 to 30 September 2015 and resulting in total penalties of £19,815.55 being enforced.
3. Between on or around 16 July 2013 and on or around 01 September 2019, whilst an AAT member, Mr Bahri provided self-employed accountancy services to the public without being registered or licensed to do so, or approved as being exempt from holding a licence.
4. Mr Bahri provided self-employed accountancy services to the public, trading as Right Accountants Ltd, without being registered with an anti-money laundering supervisory authority between on or around 08 October 2012 and or around 31 December 2016.
5. Mr Bahri provided self-employed accountancy services to the public, trading as HB Accountancy & Consultancy Services Ltd, without being registered with an anti-money laundering supervisory authority between on or around 16 July 2013 and or around 16 June 2020.
6. Mr Bahri provided self-employed accountancy services to the public, trading as HBACS Ltd, without being registered with an anti-money laundering supervisory authority between on or around 16 July 2013 and or around 16 June 2020.

7. On or around 22 December 2015, Mr Bahri submitted a completed Fellow membership online application form to AAT, wherein he responded "No" to the statement "I am providing accountancy (including bookkeeping), taxation or related consultancy services on a self-employed basis".
8. In an application to renew his membership of AAT, Mr Bahri responded "No" to the statement "I am providing accountancy and/or bookkeeping services to the public on a self-employed basis":
 - (a) on or around 01 November 2017
 - (b) on or around 31 October 2018
 - (c) on or around 12 July 2019.
9. Mr Bahri's responses to the statements set out in paragraphs 7 and / or 8 above were misleading.

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

Hisham Bahri is hereby:

- i. Expelled from the Association for a period of seven years.
- ii. Fined £1,572.00.

Consent

Hisham Bahri is deemed to have agreed to submit to the decision of the Investigations Team, in accordance with Regulation 6 of the *Disciplinary Regulations*.

24 October 2020