

AAT

DISCIPLINARY REGULATIONS

ORDER BY CONSENT

In the matter of

Mr Karim Shariff (Membership number 6226237)

Misconduct

Mr Karim Shariff's conduct was found to be in breach of the *Code of Professional Ethics* in that it posed a risk to the public and was likely to undermine public confidence in the Association or its members; namely:

Between on or around 03 December 2018 until on or around 01 May 2020 he:

- (i) provided self-employed accountancy or related services to the public whilst not licensed or approved to provide such services whilst subject to an exemption.
- (ii) 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.

Finding

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

Order

Mr Karim Shariff is hereby:

Fined £450.00 in respect of the breach of *the Money Laundering Regulations*

Expelled from AAT membership for a period of three years.

Consent

Mr Karim Shariff was deemed to have submitted to the decision in accordance with Regulation 6 of the *Disciplinary Regulations*.

30 June 2020