



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Ravi Bharj (20001242)

Misconduct

Ravi Bharj'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 13 February 2020 until 04 June 2021, he provided self-employed accountancy or related services to the public whilst not licensed to provide such services or approved as exempt from holding a licence to provide such services.
2. Between on or around 13 February 2020 until 04 June 2021, he provided self-employed accountancy or related services to the public without being registered with a supervisory authority for the purposes of Anti Money Laundering.

Finding

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

Order

Ravi Bharj is hereby:

- i. Fined £1,000.00.
- ii. Expelled from membership of AAT for a period of three years/36 months.

Consent

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

14 September 2021