



**AAT**

**PROFESSIONAL STANDARDS**

**ORDER BY CONSENT**

**In the matter of**

Tiago Hirt (10438213)

**Misconduct**

Tiago Hirt'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 1 October 2017 and on or around 14 December 2018, whilst a full member of AAT, Mr Tiago Hirt provided self-employed accountancy and/ or bookkeeping and/or related services to the public without being registered or licensed or approved to provide such services whilst subject to an exemption.
2. Between on or around 1 October 2017 and on or around 14 December 2018, whilst a full member of AAT, Mr Tiago Hirt provided accountancy and/or bookkeeping and/or related 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.

**Finding**

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

**Order**

Tiago Hirt is hereby:

- i. **Reprimanded**, with the **reprimand** remaining active on his record for a period of **24 months** from the date the sanction is imposed.
- ii. **Fined**, with the fine being **£279.00**.
- iii. **Warned about his future conduct**. He must ensure that he is fully aware and compliant with the guidelines, policies and regulations that govern his AAT membership.

**Consent**

Tiago Hirt agreed to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

**Date**

19 August 2019