

## HEARING

### DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

#### REASONS FOR DECISION

**In the matter of:** Mr Soo Joo Heng

**Heard on:** Wednesday, 13 March 2019

**Location:** The Adelphi, 1-11 John Adam Street, London WC2N 6AU

**Committee:** Mr Michael Cann (Chairman), Mr Trevor Salmon  
(Accountant) and Dr Hazel Bentall (Lay)

**Legal Adviser:** Mr Alastair McFarlane

#### Persons present

**and capacity:** Ms Sarah Cawley-Wilkinson (ACCA Case Presenter)  
Ms Pamela Ramphal (Hearings Officer)

**OUTCOME:** **Reprimand**  
**Costs of £7000 awarded against Mr Heng**

1. ACCA was represented by Ms Cawley-Wilkinson. Mr Heng did not attend and was not represented. The Committee had before it a bundle of papers, numbered pages A-U and 1 – 86, and a service bundle numbered pages 1-21.

#### ACCA



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## **SERVICE/ PROCEEDING IN ABSENCE**

2. Having considered the service bundle, the Committee was satisfied that notice of the hearing was served in accordance with the Complaints and Disciplinary Regulations 2014 (“CDR”).
3. The Committee next considered whether it was in the interests of justice to proceed in Mr Heng’s absence. The Committee accepted the advice of the Legal Adviser. The Committee was mindful that Mr Heng had a right to attend the hearing and to participate and that the discretion to proceed in his absence must be exercised with the utmost care and caution.
4. The Committee noted that ACCA’s notice dated 6 February 2019 sent to Mr Heng’s registered email address, offered him the opportunity of attending via video or telephone link, with the costs being met by ACCA. Mr Heng had not availed himself of the opportunity or made any communication with ACCA about attending this hearing. He had not engaged with ACCA substantively about the case since March 2018. The Committee noted that a Person C responded to ACCA’s notification to Mr Heng of their being a case to answer in October 2018. Person C stated that he had been “unable to contact Mr Soo [Heng] as of late. I am of the understanding that he is currently in China.” Further, on 1 November 2018, Person C emailed ACCA stating “I understand that Mr Soo Joo Heng is currently in China for medical reasons, and would probably be back in Malaysia by the end of November 2018”. Person C asked for an extension of time to complete and return the Case Management Form. ACCA contacted Person C by email of 2 November 2018 seeking his confirmation that he had Mr Heng’s consent to act on Mr Heng’s behalf, but Person C responded that he did not and was acting on his own initiative. ACCA then wrote to Mr Heng at the address in China that had been provided by Person C but this was returned marked with “This person has moved to Beijing and now not contactable.” Further, the Hearings Officer has sent chasing e-mails to Mr Heng’s registered e-mail address on 7, 13, 19, and 25 February seeking confirmation as to whether Mr Heng would be attending or participating in the hearing, but has received no response. The Committee was satisfied that all reasonable attempts had been made to secure Mr Heng’s participation in the hearing and that he had voluntarily waived his right to attend. The Committee was not persuaded that any adjournment would increase the chance of Mr Heng attending or participating further in the case. On the information before it and bearing in mind its duty to ensure the expeditious conduct of its business and the wider public interest, the Committee was satisfied that it was in the interests of justice to

proceed in the absence of Mr Heng. The Committee reminded itself that his absence added nothing to ACCA's case and was not indicative of guilt.

## **ALLEGATIONS**

### Allegation 1

Pursuant to bye-law 8(a)(vi), Mr Soo Joo Heng is liable to disciplinary action in that on or about 6 September 2017 he was disciplined by another professional body, namely by the Disciplinary Committee of the Malaysian Institute of Accountants.

### Allegation 2

- (a) Mr Soo Joo Heng failed to bring promptly to the attention of ACCA that he may have become liable to disciplinary action arising from the finding and Order made on or about 6 September 2017 by the Disciplinary Committee of the Malaysian Institute of Accountants, in breach of bye-law 10(b).
  
- (b) By reason of his conduct at 2(a) above, Mr Soo Joo Heng is liable to disciplinary action pursuant to bye-law 8(a)(iii).

### Allegation 3

- (a) Mr Soo Joo Heng breached Global Practising Regulations (as applicable 2002 to 2007) in that between 28 March 2002 and 16 November 2007 he was a director of Company A which carried out public practice, when not holding a valid ACCA practising certificate contrary to Paragraph 3(2)(a) of the Global Practice Regulations (as applicable 2002 to 2003 & 2005 to 2007);
  
- (b) By reason of his conduct at 3(a) above, Mr Soo Joo Heng is
  - (i) Guilty of misconduct pursuant to bye-law 8(a)(i); or
  - (ii) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

## BACKGROUND

5. This case was opened when the Malaysian Institute of Accountants (“MIA”) informed ACCA that the Disciplinary Committee of MIA had found Mr Heng to have committed an act amounting to unprofessional conduct

### Facts of the Case

6. Mr Heng became a member of ACCA on 4 March 1975 and a Fellow on 4 March 1980.
7. On 1 July 1978, Mr Heng became a member of MIA - a national accountancy body whose functions include regulating the practice of the accountancy profession in Malaysia.
8. On 27 February 2002, Mr Heng discussed the takeover of the tax division of J. Heng Corporate Advisers Sdn. Bhd with Person A of Company A. It was agreed that Mr Heng would become a director in a new company to be set up for this purpose.
9. On 28 March 2002 Mr Heng was appointed a director of Company A.
10. On 16 November 2007, Mr Heng resigned as a director of Company A.
11. On 6 September 2017, MIA’s Disciplinary Committee found that from 1 April 2002 until 16 November 2007 Mr Heng had failed to apply for practising certificate during his tenure as director and shareholder of Company A. The Disciplinary Committee reprimanded Mr Heng and ordered him to pay costs of RM1000-00.
12. MIA notified Mr Heng of the Disciplinary Committee decision and on 22 September 2017, Mr Heng wrote to MIA stating:

*... I wish to strongly state that the decision arrived by the disciplinary committee of the Malaysian institute of Accountants (MIA) is not independent, fair and which has not been decided on a transparent basis, without any influence.*

***I also hereby refute and deny all the claims*** which had been irresponsibly and maliciously brought by the Complainant, who is also coincidentally an

*MIA Council Member and the Vice-President of the MIA, based on the following facts, which I have presented to the Disciplinary Committee (DC) during the disciplinary proceedings, but which have been clearly overlooked:*

- i. The DC and the grounds of the decision in your letter (06/09/17) failed to take into account the fact that during 2002 to 2007, I was only appointed as a nominee director in the company and I have **never performed any taxation work or services for any clients.***
- ii. I was only appointed as a nominee director by virtue of my long standing good reputation among my secretarial clients in Penang, which the Complainant sought to rely upon. My role in the company was merely one of an administrative role and which does not involve the provision of any taxation services.*
- iii. The DC failed to take into account the facts of the case in totality, as well as the judgment of the High Court in Penang (Guaman Sivil No. 22-7702007 and 22-226-2008), with other relevant documents (such as a police report lodged against the Complainant for the transfer of my share in the business which was carried out by the Complainant without my knowledge) in deducing the motive of the Complainant's complaint, as well as the unethical conduct of the Complainant in the case which is essential in the assessment of the matter.*
- iv. Furthermore, during the period alleged, the DC failed to take into account that I was never invited to any director's or management meeting in the company, and was only requested to sign resolutions, letters and other documents as may be provided from time to time by the Complainant's secretary in Kuala Lumpur.*
- v. The DC failed to take into account of the Complainant's unethical conduct in the entire matter (such as: dispatching many unknown and unscrupulous persons to remove the tax files of clients without their consent from the office at No. 58-A Jalan Cantonment, Penang in 2007, amongst others).*
- vi. The Complainant not only failed to appear in the disciplinary hearing on the 19th of June 2017 which he himself decide to initiate out of an ulterior motive only after a period of 10 years, however as evidenced in your letter to the Complainant dated the 9th of August*

**2017, he has also failed/neglected to revert on the clarifications sought by the DC.** This shows that the Complainant clearly has no proper basis or justification for initiating this disciplinary proceeding.

- vii. *The Complainant has also failed to clarify as to why a complaint is only being brought now, 10 years after the alleged period and why there was no complaint made earlier during the time when I was a nominee director in the company. This clearly brings into question the authenticity and motive for the complaint itself.*
  
- viii. *Furthermore, in 2008, the Complainant had alleged that a letter of complaint sent by unhappy clients to the MIA is deemed "defamatory" to him and has commenced a defamatory action in court, which he ultimately lost. This letter is clearly addressed to the MIA and MIA being a professional governing body of accountants has a moral and legal duty to accept complaints pertaining to its members in a confidential manner and to investigate accordingly. Now, this letter is deemed as a qualified privilege document which is sensitive and needs to be handled by the MIA in a proper manner.*

*Why then did MIA divulge the contents of the letter to the Complainant? Is this considered transparent?*

- ix. *The letter of complaint sent by the clients to MIA above was substantiated with facts and evidence (Complainant was attempting to remove the tax files of clients without their consent, amongst others), which MIA not only overlooked, but has also divulged the contents of that particular letter to the Complainant! This further evidences the fact that the DC in MIA is not willing to be impartial when a complaint is lodged against "one of their own". This clearly also applies to the matter now.*

*As the reasons above have been overlooked by the DC, I would consider that an appeal process will not only be unfair, but would also be a complete waste of my time as the DC clearly does not practice independence, fairness and transparency as expected from an investigation arm of a professional governing body regulating the conduct of its members (especially when a matter involves a high ranking member of the MIA).*

*I reserve all my rights in the matter.*

13. On 29 September 2017, MIA wrote to Mr Heng refuting his claims and stating that “the Disciplinary Committee had exercised its independence throughout the disciplinary hearing, and conducted its deliberation and arrived at its decision in accordance with the provisions of the Accountants Act 1967 [Act 94] and the Malaysian Institute of Accountants (Disciplinary)(No.2) Rules 2002 [PU (A) 299/02], including the Malaysian Institute of Accountant's By-Laws”.
14. On 26 October 2017, MIA notified ACCA that Mr Heng had been disciplined by MIA. On 9 January 2018, Mr Heng paid MIA's costs and MIA duly acknowledged Mr Heng's payment of MIA's costs.

### **ACCA'S SUBMISSIONS**

#### Allegation 1

15. ACCA submitted that Allegation 1 is capable of proof by the documentary evidence showing that Mr Heng having been a member of ACCA since 4 March 1975; a member of MIA since 4 March 1980; that he was reprimanded and ordered to pay costs of RM1000-00 by MIA's Disciplinary Committee on 6 September 2017; that MIA being a national accountancy body whose functions include regulation of the practice and profession of accountancy in Malaysia; and that Mr Heng has not appealed the Disciplinary Committee's decision.
16. ACCA submitted that Mr Heng is therefore liable to disciplinary action pursuant to bye-law 8(a)(vi).

#### Allegation 2

17. ACCA submitted that allegation 2 is proved by the documentary evidence showing that ACCA was notified by MIA that Mr Heng had been disciplined rather than being notified by Mr Heng; and by Mr Heng's admission in his reponse to ACCA, dated 15 March 2018 that he did not inform ACCA of MIA's decision.
18. ACCA submitted that Mr Heng breached bye-law 10(b) in respect of failing to notify ACCA of the action taken against him on 6 September 2017 by the

Disciplinary Committee of MIA and he is therefore liable to disciplinary action as a result.

### Allegation 3

19. ACCA submitted that allegation 3 is proved by the documentary evidence showing that Mr Heng was recorded as a director of Company A at the Companies Commission of Malaysia from 2002 until 2007, and by Mr Heng's admission that he was a "nominee director".
20. ACCA submitted that the term "nominee director" refers to the appointment of a de jure director to represent the interests of, for example, a shareholder or shareholders, a creditor or creditors or other stakeholder or stakeholders, and that there is no evidence that Mr Heng was appointed as such in relation to Company A from 2002 until 2007. In any event it is submitted that even were Mr Heng to have been appointed a nominee director, he was still a de jure director of the company owing the same duties to the company as its other directors and that, moreover, Global Practising Regulation 3(2) makes no distinction between "director" and "nominee director" and Mr Heng was therefore in breach of paragraph 3(2)(a) of the Global Practice Regulations (as applicable 2002 to 2003 & 2005 to 2007).

### Misconduct

21. ACCA primarily submitted that Mr Heng's breach of the Global Practising Regulations in Allegation 3 was sufficiently serious to amount to misconduct. As an alternative, it contended that it rendered him liable to disciplinary action.

### **MR HENG'S CASE**

22. Mr Heng has repeatedly challenged the validity of the MIA decision, and repeated his denial of any the allegations that were brought against him by them. He has not, however, appealed that MIA decision.
23. Mr Heng replied to ACCA Investigations on 15 March 2018 stating:

#### ***a. The Complaint and MIA's Disciplinary Committee Hearing***

- i. A meeting/hearing was conducted by the Disciplinary Committee ("DC") of MIA against me on the 6th of September 2017 and as a



*consequence thereof, I was asked to pay costs of RM1,000.00, being costs for the investigation itself, with no further penalties.*

*However, even though I have paid the costs of RM1,000.00, this was done under protest and under no admission of guilt as evidenced in my lawyer's letter dated 9th of January 2018. I reiterate once again that I refute all allegations brought against me by the Complainant (Person AA) and I strongly believe that I am not to be held liable to the MIA's disciplinary action as alleged which was evidenced in my letters to MIA earlier*

- ii. The letters from MIA are enclosed herewith for your perusal.*
- iii. The costs (payment under protest) were paid as evidenced above.*
- iv. I refute and deny all the claims which had been irresponsibly and maliciously brought against me by the Complainant (Person A) who is currently the Deputy Chairman of MIA, on the following matters:*
- v. The investigation as well as the subsequent disciplinary hearing conducted by the MIA was not conducted in an independent, transparent and in a fair manner devoid of any influence.*
- vi. The complaint made by the Complainant was not only unfounded, it was also done in a malicious manner, and is false and misleading for the events that happened during the period of 2002 to 2007 when the Complainant was the managing director of "Company A".*

*Indeed, the Complainant has lodged the complaint against me due to the fact that he has an unfair advantage against me during the period when he held the position of chairman of MIA's practicing committee, which he has clearly leveraged upon. His complaint was also done in spite, due to the fact that he has lost the two High Court litigation cases (against myself and 32 of his tax clients) as follows:*

- a. Penang High Court Case No. 22-770-2007*

*b. Penang High Court Case No. 22-226-2007*

- vii. Despite the above, it is indeed surprising that the Complainant was not in fact reprimanded or investigated in any way by the MIA, and MIA has in fact allowed the Complainant to file a malicious complaint without any substance whatsoever against me for matters which occur more than 10 years ago.*

*Furthermore, the Complainant has not even answered to any of the MIA DC's enquiries addressed to him, and he was also absent in the investigation hearing (as evidenced in the enclosed documents with this letter). I was initially of the understanding that any complaints brought to the attention of the MIA would be investigated in proper and transparent manner. However, this is clearly not the case here, as I was still reprimanded by the MIA and ordered to pay the investigation costs of RM1,000.00.*

***b. Notification to ACCA***

- i. I did not inform ACCA of the MIA's DC's decision as I do not think that I am guilty of the unfounded allegations brought by the Complainant against myself. As mentioned above, the investigations and subsequent decision by MIA was not impartial and transparent in nature.*

*Furthermore, I have since retired from my business for more than ten years, before the complaint was made.*

- ii. Without prejudice to the generality of the foregoing, I believe that I should not be liable to the disciplinary action of the ACCA.*

***c. ACCA Practicing Certificate***

- i. I was appointed as the nominee director of Company A on 28/3/2002 and ceased as a nominee director on 16/11/2007.*
- ii. I did not at all given times hold any rights or acted in a professional capacity in Company A as I had intended to sell my business to the Complainant (which would involve the introduction of my existing clients to Company A) and my appointment as a*

*nominee director of Company A was only supposed to be for a short term (the transitional period) as evidenced in the Memorandum of Sale enclosed with this letter.*

*However, my appointment as the nominee director of Company A was unreasonably extended by both the Complainant and Company A as I was required to stay on to further assist the introduction of the clients to Company A.*

*While I was waiting for the payment of my personal goodwill due to me from the Complainant, the Complainant has via Company A restricted me from acting in a professional capacity in the following manner:*

- a. I was holding 1 share of Company A, but the share certificate was supposed to be held in trust by the Complainant together with a blank share transfer form signed by me to be held by the Complainant in escrow. (The Complainant had subsequently arranged for my 1 share to be transferred to him without my knowledge, whereby a police report was subsequently lodged to that manner).*
- b. I was not allowed to contact any clients to discuss about any professional duties, and the Complainant was using my name as a nominee director of Company A to attract new clients for Company A, due to my longstanding reputation in Penang amongst clients.*
- c. I was also not allowed to sign any tax returns, reports, accounts or documents except where instructed by Company A in the annual return for Company A. In this respect, I did not hold a tax agent's licence and therefore was not entitled to any sharing of profits in Company A. All company secretarial documents were prepared by the Complainant's secretary in Kuala Lumpur, and I was only instructed to sign the said company secretarial documents from time to time (2002 to 2007) as instructed by the Complainant, in a purely administrative role.*

- iii. *As mentioned above, I had absolutely no professional duties in Company A and was only acting as a nominee director of Company A and as such, I have received a nominee director's fee of RM6,000.00 (nett) per month.*
- iv. *During the years 2002 to 2007 when the Complainant was in absolute control of Company A, I have not received any requests or notification from the Complainant or Company A that I would be required to apply for a MIA or ACCA practicing certificate.*
- v. *In the circumstances herein above mentioned, I believe that I need not apply for a practicing certificate from ACCA as I was at all given times not discharging any professional duties, and was acting more as a "token" or nominee director signing secretarial documents given to me by the Complainant, albeit in a purely administrative role.*
- vi. *As I have mentioned above, I have since ceased my business in 2002 and have since then not been involved in public practice or the provision of professional financial services*

## **DECISION ON ALLEGATIONS AND REASONS**

24. The Committee accepted the advice of the Legal Adviser. The Committee reminded itself that the burden of proving the facts was on ACCA alone. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the 'balance of probabilities'.

## **DECISION ON FACTS**

25. The Committee carefully considered the documentary evidence it had received, as well as the submissions of Ms Cawley-Wilkinson on behalf of ACCA and those from Mr Heng on his own behalf.

### Allegation 1

26. The documents before the Committee show that Mr Heng is a member of both ACCA and MIA. Further, Mr Heng admits this. The documents also prove that in September 2017, Mr Heng was disciplined by the Disciplinary Committee of

MIA. Under Bye-law 8(a)(iv) a member of ACCA who is disciplined by another professional body shall be liable to disciplinary action. Accordingly, the Committee found Allegation 1 proved.

### Allegation 2

27. The Committee was satisfied on the documentation that Mr Heng was sanctioned by MIA in September 2017. Under Bye-law 10(b), he has an obligation, as an ACCA member, to bring this promptly to the attention of ACCA. Mr Heng admitted in his letter dated 15 March 2019 to ACCA that he did not inform ACCA of MIA's disciplinary finding at all as he did not "think that I am guilty of the unfounded allegations brought by the Complainant against myself". Accordingly, the Committee was satisfied that Mr Heng had failed to bring promptly the MIA finding to ACCA's attention in breach of Bye-law 10(b) and thus Allegation 2(a) was proved

28. The Committee was satisfied that in its judgement this failure was sufficiently serious to render Mr Heng liable to disciplinary action pursuant to Bye-law 8(a)9(iii). Accordingly, Allegation 2(b) was proved.

### Allegation 3

29. The Committee was satisfied on the documentation before it that between 28 March 2002 and 16 November 2007, Mr Heng was a director of Company A. It further noted and relied on Mr Heng's admission that he was a "nominee director". The Committee was not persuaded that there was any difference for the purpose of the duty arising under the applicable Global Practising Regulations in Mr Heng being a "nominee" director as he described. It was satisfied that he was in law a "director" of the company at the material time and had the obligation.

30. The Committee was further satisfied that Company A was a company that carried out public practice. The definition of public practice, within the Global Practising Regulations, includes holding out as being able to offer public practice services, including taxation services. The Committee was satisfied that Company A held itself out as offering taxation services. Further, on the documents before it, the Committee was satisfied that Company A was engaged in tax work and signing public accounts. This amounted to public practice within the meaning of Global Practising Regulations. Accordingly, the Committee was satisfied that Mr Heng had an obligation to hold a valid ACCA

practising certificate under Paragraph 3(2)(a) of the Global Practising Regulations (as applicable 2002 to 2003 and 2005 to 2007). The Committee was satisfied on the evidence produced by ACCA, and on Mr Heng's own admission, that he did not hold a practising certificate during the material period. Accordingly, the Committee was satisfied that Mr Heng had breached the applicable Global Practising Regulations and that Allegation 3 was proved.

31. The Committee next asked itself whether, having breached Paragraph 3(2)(a) of the Global Practising Regulations, Mr Heng was guilty of misconduct.
32. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Mr Heng's actions brought discredit on him, the Association and the accountancy profession. It was satisfied that this was sufficiently serious conduct particularly as it had continued for over 5 years and reached the threshold for misconduct.
33. In the light of its finding on Allegation 3(b)(i), no finding was needed upon Allegation 3(b)(ii).

#### **SANCTIONS AND REASONS**

34. The Committee noted its powers on sanction were those set out in Regulation 12(3). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.
35. The mitigating factors the Committee identified were:
  - Mr Heng has no previous disciplinary record in a long career;
  - The misconduct ended some 12 years ago and was in the Committee's view a lapse of judgment;
  - There has been no repetition in the years since 2007;
  - The Committee noted he has not been practising for some years;
  - There is no evidence of any harm being caused;
  - Although the breach continued over several years it stemmed from a single erroneous decision by Mr Heng;

- There is no suggestion that his omission was done dishonestly;
- There has been some engagement with ACCA.

36. The aggravating factors the Committee identified were:

- That Mr Heng's omission was a conscious decision as he did not accept that he needed to inform ACCA;
- There was no expression of regret or remorse;
- There was a lack of insight by continuing to maintain he was neither under a duty to report to ACCA nor was he obliged to obtain a practising certificate in the specific circumstances.

37. The Committee determined that Mr Heng's failure to report the adverse finding stemmed from his strongly held belief that he had been unfairly treated by MIA. Nonetheless, the Committee was satisfied that this did not obviate his obligation to report the matter to ACCA. He was obliged to report the matter to ACCA whether he agreed with the decision of MIA or not. The Committee was satisfied that taking No Further Action was insufficient to protect the public, maintain public confidence in the profession or uphold proper standards of conduct.

38. While the Committee noted that many of the factors listed in the Guidance for an Admonishment and Reprimand were not met, it determined that, in the specific circumstances of this case, the appropriate, sufficient and proportionate sanction was a Reprimand. Its reasons were as follows.

39. The Committee balanced the mitigating and aggravating factors set out above.

40. While, under ACCA's Guidance document, Mr Heng's lack of insight in relation to both failing to inform ACCA and not holding an ACCA practising certificate would ordinarily be a factor for a higher sanction. The Committee, in the circumstances of this case, was satisfied that an ACCA Reprimand would be sufficient. This was because it would ensure that Mr Heng would fulfil his professional obligation both to obtain a practising certificate and to report to ACCA if a similar situation were to arise in the future. It was the Committee's judgment that there was minimal risk of repetition of the conduct.

41. The Committee also took into account that MIA had already imposed the sanction of a Reprimand on Mr Heng for not holding a practising certificate whilst he was a director of a company carrying out public practice.
42. The Committee specifically considered whether a sanction higher than a Reprimand was required but concluded, in the particular circumstances of Mr Heng's case, that a higher sanction was not needed in the public interest whether to protect the public to maintain the reputation of the profession or to mark his conduct or to declare and uphold proper standards of conduct. It therefore concluded that a higher sanction would be disproportionate.

### **COSTS AND REASONS**

43. ACCA claimed costs of £7,898.59, based on an estimated assessment of what work this case involved. The Committee decided that it was appropriate to award costs in this case, as it was properly brought. It noted Ms Cawley-Wilkinson's concession as to the reduced hearing time this case had taken and has made a reduction for this. The Committee had no indication of his means, despite him being invited to submit a statement of means. It concluded in these circumstances that the sum of £7,000 was appropriate and proportionate. Accordingly, it ordered that Mr Heng pay ACCA's costs in the amount of £7,000.00.

### **EFFECTIVE DATE OF ORDER**

44. This order shall take effect from the date of the expiry of the appeal period unless notice of appeal is given prior to the expiry of that period, in which case it shall become effective (if at all) as described in the Appeal Regulations. The Committee was not persuaded that the ground for imposing an immediate order was made out given the facts of this case and that public protection is not involved.

**Michael Cann**

**Chairman**

**13 March 2019**