



Think Ahead

News release

07 July 2021

Disciplinary Committee ordered Member severely reprimanded*

On 01 July 2021, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Mahboob Ahmed, of Bradford, West Yorkshire, United Kingdom:

Allegation 1

Mr Mahboob Ahmed, an ACCA student, breached Membership Regulations (as applicable 2008 to 2019) by virtue of any or all the following:

- (a) Between 14 April 2008 and 26 July 2019, Mr Mahboob Ahmed was the sole director of Tax Focus (Yorkshire) Limited, where public practice is carried on in the name of the firm or otherwise in the course of the firm's business, contrary to Paragraph 8(2)(a) of the Membership Regulations (as applicable 2008 to 2019);
- (b) Between 14 April 2008 and 26 July 2019, Mr Mahboob Ahmed was the sole shareholder and principal and or controller of Tax Focus (Yorkshire) Limited, where public practice is carried on in the name of the firm or otherwise in the course of the firm's business, contrary to Paragraph 8(2)(a) of the Membership Regulations (as applicable 2008 to 2010);
- (c) In or around June 2018, Mr Mahboob Ahmed carried on public practice in that he acted as Client A's tax agent, contrary to Paragraph 8(2)(a)(ii) of the Membership Regulations (as applicable in 2018);

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- (d) In or around June 2016, Mr Mahboob Ahmed claimed to be a member of ACCA by virtue of the letters “ACCA” being displayed in or on the window of Tax Focus (Yorkshire) Limited’s premises at [Private], contrary to paragraph 8(2)(a)(i) of the Membership Regulations (as applicable in 2016).

Allegation 2

- (a) On or around 04 June 2018, Mr Mahboob Ahmed, an ACCA student, has retained and failed to return £3,296.08 belonging to Client A without Client A’s permission or agreement;
- (b) Mr Mahboob Ahmed’s conduct in relation to 2(a) above is
 - (i) Dishonest in that Mr Ahmed knew that the £3,296.08 belonged to Client A and that he did not have Client A’s permission or agreement to retain it and continues to wrongly deprive Client A of £3,296.08;

Allegation 4

By reason of his conduct in respect of any or all the matters set out above, Mr Mahboob Ahmed is:

- (a) Guilty of misconduct in respect of any or all the matters set out above at 1(a), 1(b), 1(c), 1(d), 2(a), 2(b)(i), 2(b)(ii) and/ or 3 pursuant to bye-law 8(a)(i).

Allegation 5

Mr Mahboob Ahmed who is an ACCA student:

- (a) On 26 July 2019 was convicted before Sheffield Crown Court, of conspire to do an act to facilitate the commission of a breach of UK immigration law by a non-EU person, which is discreditable to the Association, or to the accountancy profession.
- (b) By reason of his conduct at 5(a) above, Mr Mahboob Ahmed is liable to disciplinary action pursuant to byelaw 8(a)(ix).

Allegation 6

Mr Mahboob Ahmed who is an ACCA student:

- (a) Was on 20 September 2019 disqualified by Sheffield Crown Court from holding the position of director of a company for 10 years, pursuant to section 6 of the Company Directors Disqualification Act 1986, by reason of his conduct as a director in relation to the facts and matters giving rise to the conviction, referred to in Allegation 5.

By reason of his conduct at 6(a) above, Mr Mahboob Ahmed is liable to disciplinary action pursuant to byelaw 8(a)(i).

The Disciplinary Committee ordered that Mr Mahboob Ahmed be removed from the student register and to pay costs to ACCA in the sum of £7,500.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

** An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

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About ACCA:

ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **227,000** members and **544,000** future members based in **176** countries that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow. Find out more about us at www.accaglobal.com