



Think Ahead

# News release

21 December 2022

## **Disciplinary Committee ordered Member excluded\***

On 07 December 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Richard Ian Kissack from the Isle of Man, United Kingdom:

### Allegations

#### Allegation 1

1. On 10 May 2021, at the Court of General Gaol Delivery, Mr Richard Ian Kissack, a member of the Association of Chartered Certified Accountants ('ACCA') was convicted of:
  - i. Between 01 July 2011 and 26 April 2019 being knowingly concerned in the fraudulent evasion of Value Added Tax, contrary to section 72(1) of the Value Added Tax Act 1996;
  - ii. On or about 30 April 2012 making a statement which he knew to be false in a material particular when furnishing the Customs and Excise Division with a VAT Return, contrary to section 72 (3) of the Value Added Tax Act 1996;
  - iii. On or about 30 April 2013 making a statement which he knew to be false in a material particular when furnishing the Customs and Excise Division with a VAT Return, contrary to section 72 (3) of the Value Added Tax Act 1996;

#### ACCA

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- iv. On or about 29 April 2014 making a statement which he knew to be false in a material particular when furnishing the Customs and Excise Division with a VAT Return, contrary to section 72 (3) of the Value Added Tax Act 1996;
  - v. On or about 30 April 2015 making a statement which he knew to be false in a material particular when furnishing the Customs and Excise Division with a VAT Return, contrary to section 72 (3) of the Value Added Tax Act 1996;
  - vi. On or about 29 April 2016 making a statement which he knew to be false in a material particular when furnishing the Customs and Excise Division with a VAT Return, contrary to section 72 (3) of the Value Added Tax Act 1996;
  - vii. On or about 28 April 2017 making a statement which he knew to be false in a material particular when furnishing the Customs and Excise Division with a VAT Return, contrary to section 72 (3) of the Value Added Tax Act 1996;
  - viii. On or about 27 April 2018 making a statement which he knew to be false in a material particular when furnishing the Customs and Excise Division with a VAT Return, contrary to section 72 (3) of the Value Added Tax Act 1996;
  - ix. On or about 26 April 2019 making a statement which he knew to be false in a material particular when furnishing the Customs and Excise Division with a VAT Return, contrary to section 72 (3) of the Value Added Tax Act 1996.
2. By reason of his conduct at allegation 1 above Mr Kissack is liable to disciplinary action pursuant to byelaw 8(a)(ix).

The Disciplinary Committee ordered that Member name be excluded and to pay costs to ACCA in the sum of £5,000.

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*

**- ends -**

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**Notes to Editors**

**About ACCA:** ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions 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.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at [accaglobal.com](http://accaglobal.com)