

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

REASONS FOR DECISION

In the matter of: Mr Fawaz Bashir

Heard on: Thursday, 01 June 2023

Location: Remotely by Microsoft Teams

Committee: Mr Andrew Gell (Chair)
Mr Trevor Faulkner (Accountant)
Ms Jackie Alexander (Lay)

Legal Adviser: Ms Margaret Obi

**Persons present
and capacity:** Mr Benjamin Jowett (ACCA Case Presenter)
Miss Anna Packowska (Hearings Officer)

Outcome: Allegations 1, 2, 3 and 4(i) were found proved.
These facts were found to amount to misconduct.

Sanction: Removal from the student register of ACCA after the appeal period

Cost: Ordered to pay a contribution to ACCA's costs in the sum of
£6,000

Introduction

1. The Disciplinary Committee (“the Committee”) convened to hear allegations of misconduct or liability to disciplinary action against Mr Bashir. The hearing was conducted remotely via Microsoft Teams. The Committee was provided with a main hearing bundle with pages numbered 1-115, a service bundle numbered 1-16, and subsequently two Costs Schedules; a simple schedule and a detailed schedule.
2. Mr Jowett presented the case on behalf of ACCA. Mr Bashir did not attend and was not represented.

Preliminary Matters

Service of the Notice of Hearing

3. At the outset of the hearing Mr Jowett, on behalf of ACCA, invited the Committee to conclude that Mr Bashir had been properly served with the Notice of Hearing in accordance with the Regulations. The Committee took into account the submissions made by Mr Jowett and accepted the advice of the Legal Adviser.
4. The Committee noted that Regulation 10(1)(a) of the Complaints and Disciplinary Regulations 2020 (amended 01 January 2020) (‘the Regulations’) requires the Notice of Hearing to be served no later than 28 days before the hearing date unless, subject to Regulation 10(2), a shorter notice can be justified. The Committee also noted that Regulation 22 states that the Notice of Hearing may be served by post or other delivery service including email.
5. The Committee was provided with a copy of the Notice of Hearing, dated 04 May 2023, and a screenshot of the contact details for Mr Bashir held by ACCA. The Committee was satisfied that the Notice of Hearing had been sent to Mr Bashir’s email address as it appears on ACCA’s register and complied with the 28-day notice requirement. The Notice of Hearing included the date, time, and remote venue for the hearing. It also stated that Mr Bashir has the right to attend the hearing and to be represented, if he wished. Additionally, the Notice of Hearing provided Mr Bashir with information relating to applying for an adjournment and the Committee’s power to proceed in his absence, if considered appropriate. The Committee was provided with an email delivery receipt timed at 17.05.

6. The service bundle also included two emails addressed to Mr Bashir; both dated 04 May 2023. One email provided the secure link to the documentation whilst the other email enclosed the password.
7. Taking into account all of the above, the Committee was satisfied that there had been good service.

Proceeding in Absence

8. Mr Jowett made an application for the Committee to proceed in Mr Bashir's absence.
9. The Committee, having considered the documents within the service bundle, the submissions made by Mr Jowett and the advice of the Legal Adviser determined that it was fair and appropriate to proceed in Mr Bashir's absence for the following interrelated reasons:
 - a. There was no response to the Notice of Hearing from Mr Bashir nor any response following service of the documentation and password. The Committee noted that ACCA sent an email to Mr Bashir, on 24 May 2023, in which he was invited to confirm whether he would be attending the hearing. There was no response to that email. The Committee was also provided with a telephone attendance note. The attendance note recorded that on 25 May 2023, the hearings officer had made a phone call to Mr Bashir. The note recorded that the hearing officer left a voicemail message inviting Mr Bashir to confirm his position regarding attendance. The voice message was followed by a chaser email on the same date (25 May 2023). In the absence of any explanation, the Committee concluded that it was reasonable to infer that Mr Bashir has chosen to disengage from the regulatory process. Therefore, the Committee concluded that Mr Bashir's non-attendance was voluntary and demonstrated a deliberate waiver of his right to attend and his right to be represented.
 - b. There has been no application to adjourn and no indication from Mr Bashir that he would be willing or able to attend on an alternative date. Therefore, re-listing this hearing would serve no useful purpose.

- c. The Committee recognised that there may be a disadvantage to Mr Bashir in not being able to make submissions or give oral evidence. However, the Committee was satisfied that all reasonable efforts had been made to encourage Mr Bashir to engage in these proceedings, but he has not taken up that opportunity. In these circumstances, the Committee concluded the Mr Bashir's personal and/or professional interests were outweighed by the strong public interest in ensuring that the hearing proceeds expeditiously.

Allegation

1. *On 03 September 2020 during a remotely invigilated exam, then known as the FAB Accountant in Business Computer Based Exam ('the exam'), Mr Fawaz Bashir ('Mr Bashir') used a camera or mobile phone with a camera during the exam to take photographs of two exam questions in breach of Exam Regulation 6 and or Exam Regulation 14.*
2. *Mr Bashir caused or permitted the photographs referred to in Allegation 1 to be shared with a person or persons unknown.*
3. *Mr Bashir's conduct as referred to in Allegations 1 and 2 was reckless in that the sharing of the photographs as alleged in Allegation 2 created a clear and obvious risk that they could be seen by other entrants of the same exam in order to obtain an unfair advantage.*
4. *By reason of the above Mr Bashir is,*
 - i) *Guilty of misconduct pursuant to byelaw 8(a)(i) in respect of any or all of the above, or in the alternative,*
 - ii) *In respect of Allegation 1 only, liable to disciplinary action pursuant to byelaw 8(a)(iii).*

Background

10. On 01 October 2018, ACCA registered Mr Bashir as a student. As a student, he is bound by ACCA's byelaws and regulations.

11. Mr Bashir sat his first ACCA exam in March 2019. In March 2020, Mr Bashir sat the FAB Accountant in Business Exam for the first time and achieved a mark of 47% which was a fail as the pass mark was 50% (the exam was subsequently renamed by ACCA as FBT Business and Technology). Ms Bashir sat the FAB Accountant in Business Exam for a second time on 3 September 2020. The exam was sat remotely due to the Covid-19 restrictions in place at the time. Mr Bashir passed the exam with a mark of 69%.
12. In September 2020 ACCA's Customer Services Team based in Lahore, Pakistan received an email from the Complainant, who wishes to remain anonymous, raising concerns about the conduct of some ACCA students when taking ACCA Computer Based Exams (CBE) exams in Pakistan. The email was escalated to ACCA's CBE Delivery Manager, Person A.
13. On 19 September 2020, the Complainant emailed Person A naming three ACCA students whose conduct the Complainant was concerned about. One of these was Mr Bashir. Next to Mr Bashir's name the Complainant had added (F1), which it is understood is the reference applied to ACCA's 'Accountant in Business' exam.
14. In an email dated 13 October 2020, the Complainant went on to provide Person A with three photographs of two exam questions which clearly record the exam as being ACCA's 'FAB Accountant in Business' exam. The Complainant stated in his email '*I have attached few more pictures I got from a from a friend showing [Private] (sic).*'
15. The company appointed by ACCA to remotely invigilate these exams is ProctorU. Person A refers in his statement to evidence taken from ProctorU's portal regarding this exam taken by Mr Bashir.

Responses from Mr Bashir

16. Person A emailed Mr Bashir on 14 October 2020 attaching a letter of the same date. In the letter, Person A advised Mr Bashir that a "*report indicates that an incident occurred whereby you were using a photographic device in the [FBT Accountant in Business exam sat by him on 3 September 2020].*" In his response dated 17 October 2020, Mr Bashir stated, '*I did not use any photographic device*

in my FBT exam". Person A responded on 19 October 2020 confirming the matter was being investigated.

17. Mr Bashir responded on 20 October 2020. He stated:

"DEAR SIR,

I think there is a misunderstanding i used a photographic device with the permission of the invigilator and my camera was a little bit blur he allowed me to use mobile and take a picture of my CNIC card and show it to him after that my computer was not in my control the cursor was not moving it was not in my control it was running automatically i think there was a glitch or someone was using my cursor (sic)."

18. 'CNIC' is reference to 'Computerised National Identity Card'.

19. Following referral of this matter to ACCA's Investigations Department, an Investigating Officer emailed Mr Bashir on 15 December 2020 advising him of the complaint. The email did not require a response from Mr Bashir as the Investigating Officer explained he was seeking further evidence. However, the email did refer to Mr Bashir being under a duty to cooperate, under Complaints and Disciplinary Regulation 3(1), should enquiries be raised in the future.

20. In an email dated 29 April 2021, the Investigating Officer emailed Mr Bashir apologising for the delay but explained that he had received further evidence which he would be reviewing shortly.

21. Although no response was required, Mr Bashir did respond in an email of the same day. He stated:

"...about the photographic device I used to show the exam taker my CNIC than he told me to put it in front of him (sic)".

22. Following a holding email from the Investigating Officer to Mr Bashir (dated 13 May 2021) on 18 June 2021 the Investigating Officer emailed Mr Bashir with a number of enquiries, including whether or not he admitted to taking the photographs and, if he did, how he had distributed them, given they had come into the possession of the Complainant.

23. No response was received to these enquiries by the deadline of 02 July 2021. Therefore, several chasing emails were sent to Mr Bashir dated between 14 and 29 July 2021 which included reminding him of his duty to cooperate.

24. In an email dated 29 July 2021, Mr Bashir responded to the Investigating Officer as follows:

“As i told u before that i didn’t use any phptographic device what kind of stupid person am i would be if i took these pucture and distributed to another person sir i am telling u that these pictures that u sent me I don’t know that why don’t u ask the invigilator and i didn’t took or distributed these photographs I don’t know how i mean that don’t even make sense u r saying that these are provoded by third party why dont u ask him or give me his information i will ask by myself” (sic).

25. Following referral of this matter to ACCA’s Adjudications Department, ACCA wrote to Mr Bashir on 07 December 2022 requesting that he complete and return the Case Management Form, along with confirmation of his attendance at the hearing when scheduled.

26. In an email to ACCA, on the same date, Mr Bashir replied as follows:

“Hello, my name is fawaz and i have been waiting since 2 years to solve this matter it’s been too long i confirm to attend the call to solve the matter i will be waiting for your response” (sic).

27. No further responses were received from Mr Bashir regarding ACCA’s requests for completion and return of the Case Management Form. Several emails were sent to Mr Bashir between 9 December 2022 and 6 February 2023 in relation to this. ACCA also sought to contact Mr Bashir via telephone, during the same period, without success.

28. On 09 February 2023, ACCA wrote to Mr Bashir informing him that a Case Management Meeting had been scheduled for 08 March 2023. Mr Bashir did not attend the Case Management Meeting and has failed to comply with the directions given by the Chair.

Relevant Bye-laws, Rules and Regulations

Liability to disciplinary action

29. Liability to disciplinary action is set out in byelaw 8 (as applicable in 2020).

Byelaw 8 states:

8. (a) *A member, relevant firm or registered student shall, subject to byelaw 11, be liable to disciplinary action if:*

(i) *he or it, whether in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;*

...

(iii) *he or it has committed any breach of these byelaws or of any regulations made under them in respect of which he or it is bound;*

...

(c) *For the purposes of byelaw 8(a), misconduct includes (but is not confined to) any act or omission which brings, or is likely to bring, discredit to the individual or relevant firm or to the Association or to the accountancy profession.*

Relevant Exam Regulations

30. The exam regulations make it clear that ACCA students are not permitted to use mobile phones or cameras (amongst other items) during the exam and that copying, photographing or reproducing the exam questions in any manner is prohibited. Candidates are also prohibited from distributing or seeking to exploit for commercial gain unauthorised copies of the exam questions (Regulations 6 and 14 as set out in the CBE Information Sheet)

ACCA Submissions

31. Mr Jowett, on behalf of ACCA, took the Committee through the documentary evidence relied upon by ACCA.

32. Mr Jowett invited the Committee to find the facts proved and to conclude that Mr Bashir's alleged conduct amounts to misconduct. In the alternative, the

Committee was invited to find that the conduct as set out in Allegation 1 renders Mr Bashir liable to disciplinary action.

Decisions and Reasons

Findings of Fact

33. The Committee was aware that the burden of proving the facts was on ACCA. Mr Bashir did not have to prove anything, and the allegations could only be found proved if the Committee was satisfied, on the balance of probabilities.
34. Mr Bashir did not provide any written submissions to the Committee. As there were no formal admissions or denials before the Committee, the allegations were assumed to be denied in their entirety.
35. In reaching its decision the Committee took into account the documentary evidence contained within the hearing bundle, as well as the oral submissions made by Mr Jowett.
36. The Committee accepted the advice of the Legal Adviser which included reference to the applicable burden and standard of proof, and the case law guidance on the meaning of the term 'misconduct'.

Allegation 1 – Found Proved

“...On 03 September 2020 during a remotely invigilated exam, then known as the FAB Accountant in Business Computer Based Exam (‘the exam’), Mr Fawaz Bashir (‘Mr Bashir’) used a camera or mobile phone with a camera during the exam to take photographs of two exam questions in breach of Exam Regulation 6 and or Exam Regulation 14.

37. The Committee noted that in his witness statement Person A explained that Mr Bashir would have been required to acknowledge and agree to be subject to the Exam Regulations upon booking this exam. He was also required to do so immediately prior to the commencement of the exam. Person A’s statement confirms that the Exam Detail Record confirms that Mr Bashir had agreed to the Exam Regulations.

38. Exam Regulation 6 states that ACCA students are not permitted to use mobile phones or cameras (amongst other items) during the exam. If a student does bring into the exam an unauthorised item, the student must “*declare this to the examination personnel prior to the start of the examination.*” Exam Regulation states, “*You must not copy, photograph, or reproduce in any manner exam questions. You are also strictly prohibited from distributing or seeking to exploit for commercial gain unauthorised copies of exam questions.*”
39. ACCA did not dispute that the Invigilator allowed Mr Bashir to take a photograph of his CNIC card and show it to him. The Committee also noted that Mr Bashir also stated that after he took the photograph of his CNIC his “*computer was not in control of his cursor*”. However, there was no evidence that Mr Bashir’s cursor was not in his control, and it was not an issue that was raised with the Invigilator. In any event, it does not appear to have any relevance to the allegation that Mr Bashir took photographs of two of the exam questions.
40. The Committee was provided with three photographs. Two of the photographs show a screen header which includes: (i) the unique ACCA student registration number 4420362, which relates to Mr Bashir. This is evidenced by the extract from ACCA’s records for Mr Bashir which is produced by Person A; (ii) that the Exam is the ‘FAB Accountant in Business’; (iii) the ‘Time Remaining’ in the Exam (for question 47 it is 1 hour 54 minutes and 58 seconds and for question 49 it is 1 hour 19 minutes and 19 seconds); and (iv) the question numbers - ‘Question 47’ and ‘Question 49’. The photograph of Question 47 consists of the question narrative but not the questions associated with that narrative. However, the Committee was satisfied that the narrative forms part of the exam question and therefore falls within the letter and spirit of Exam Regulation 14. There are two photographs in respect of Question 49. The first photograph contains the question narrative. The second photograph is a continuation of question 49 and consists of the questions to that narrative.
41. Although Mr Bashir denied taking the photographs the Committee was satisfied that he did take them using a device which may or may not have been his mobile phone. In reaching this conclusion the Committee noted that on 03 September 2020, Mr Bashir sat the FAB Accountant in Business exam remotely and the screen header in two of the photographs includes his unique ACCA registration number. His previous attempt at passing this exam was in March 2020 at an

exam centre. The Committee accepted the evidence of Person B in his witness statement dated 23 November 2021. Person B stated that the CBE taken by any ACCA is based on a bank of questions. Each question in the bank has a unique 'Question Name' consisting of a combination of letters and numbers. Person B exhibited to his statement the Question Name for all 52 questions which appeared in the FAB Accountant in Business exam sat by Mr Bashir on 3 September 2020. He stated that he had checked the ACCA's bank of CBE questions and confirmed that the question in the photograph containing question 47 is identical to the question with that Question Name within the ACCA's bank of CBE questions. He stated that the same applied to question 49. Person B also stated in his witness statement that the data records Mr Bashir viewing questions 47 and 49 during periods which are within the 'Time Remaining' referred to in each screen header.

42. The Committee noted that Person A states that during the exam only Mr Bashir's head and shoulders are visible whereas in other videos more of the student's upper body is visible. The Committee concluded that Mr Bashir's position made it more difficult for the Invigilator to notice that photographs had been taken during the exam.
43. In these circumstances, the Committee was satisfied that, during a remotely invigilated exam, Mr Bashir used a device to take a photograph of two exam questions.

Allegation 2 – Found Proved

“Mr Bashir caused or permitted the photographs referred to in Allegation 1 to be shared with a person or persons unknown”.

44. ACCA had been unable to establish during its investigation precisely how the photographs came to be in the possession of the Complainant. There is reference, in an email dated 13 October 2020 from the Complainant to Person A, to the photographs being “from a friend”, the Complainant states they 'knew' Mr Bashir 'by person'.

45. In any event, the Committee accepted the submission, made on behalf of ACCA, that the original source of distribution must have been Mr Bashir as he was the person sitting the exam in question. There is no other reasonable explanation.
46. Therefore, the Committee concluded that Mr Bashir had caused or permitted the photographs to be shared with a person or persons unknown.

Allegation 3 – Found Proved

“Mr Bashir’s conduct as referred to in Allegations 1 and 2 was reckless in that the sharing of the photographs as alleged in Allegation 2 created a clear and obvious risk that they could be seen by other entrants of the same exam in order to obtain an unfair advantage.”

47. The Committee noted that Person A stated in his witness statement that the same or similar questions can come up again for the same exam on the same date. Although Mr Bashir may not have been aware that the same question may be used in future exams the Committee concluded that he would have been aware that in distributing these photographs, or their contents, to any other ACCA student studying for the FAB Accountant in Business exam, they would be gaining an unfair advantage. At the very least the questions would assist the candidate in preparing for the exam.
48. The Committee concluded that Mr Bashir knew there was a risk that the photographs he had taken would be seen by other entrants of the same exam and that this would provide them with an unfair advantage. This presented a clear and obvious risk that the photographs of the exam questions would, if not directly supplied to someone who was intending to sit the same exam, fall into the hands of someone who was due to sit the exam at a future date. Being aware of that risk Mr Bashir took the photographs and caused or permitted these photographs to be shared with a person or persons unknown.
49. The Committee concluded that given the consequences for the integrity of the exam process and fairness to all candidates sitting these exams there was no reasonable justification for taking the photographs.

50. In these circumstances, the Committee concluded that Mr Bashir's conduct was reckless.

Allegation 4(i) - Misconduct

51. The Committee noted that Mr Bashir as a student member of ACCA has a duty to comply with ACCA rules, regulations and byelaws and there is a legitimate expectation that he will do so. The Committee noted that all student members agree to adhere to these requirements and accept that any failure may result in disciplinary action.
52. The Committee took the view that Mr Bashir's failure to comply with the Exam Regulations amounted to a serious falling short of his obligations and demonstrates a complete disregard for the standards expected of student members. The Committee was satisfied that photographing exam questions for use by oneself or others is a form of cheating which has the potential to seriously undermine the integrity of ACCA's examination process and the public's confidence in the ACCA qualification. There is a real risk that dissemination of the examination questions may enable a candidate that is not competent in the knowledge and skills being tested to pass a particular exam. In reaching this conclusion, the Committee noted that the photographs of the examination questions would potentially provide some candidates with an unfair advantage in any future sitting of the exam. The Committee also took the view that the alleged conduct has the potential to cause ACCA reputational damage.
53. In these circumstances, the Committee was satisfied that Mr Bashir's actions amount to misconduct.
54. Given the Committee's finding in relation to misconduct, it was not necessary for the Committee to consider the alternative matter of liability to disciplinary action.

SANCTION AND REASONS

55. Mr Jowett informed the Committee that there were no previous disciplinary findings against Mr Bashir.

56. The Committee accepted the advice of the Legal Adviser who referred it to Regulation 13(4) with regard to the sanctions available to student members, relevant caselaw and to ACCA's Guidance for Disciplinary Sanctions. The Committee was aware that it was required to ensure that any sanction was no more restrictive than necessary to address its public interest objectives, by considering the available sanctions in order of severity. In considering what sanction, if any, to impose, the Committee bore in mind the principle of proportionality and the need to balance the public interest against Mr Bashir's own interests. The public interest includes protecting the public, maintaining public confidence in the profession, and declaring and upholding proper standards of conduct and behaviour. The Committee was also mindful that the purpose of any sanction is not to be punitive.
57. When considering the appropriate sanction, the Committee considered the aggravating and mitigating features of the case. The Committee considered that the only the mitigating feature was that no previous disciplinary findings had been made against Mr Bashir.
58. The Committee considered the following to be aggravating features:
- Mr Bashir has demonstrated no insight into the seriousness of his conduct or the impact of his behaviour on the profession as he has failed to fully co-operate with the investigation into the complaint about him, and failed to engage with the disciplinary hearing;
 - Mr Bashir has demonstrated only limited engagement with the regulatory process;
 - Mr Bashir's conduct had the potential to significantly undermine the integrity of the examination process and that risk is ongoing as it is unknown how widely the exam questions have been disseminated.
59. The Committee first considered taking no further action. The Committee concluded that, in view of the nature and seriousness of Mr Bashir's conduct and behaviour, and the absence of any exceptional circumstances, it would not be in the public interest to take no further action.

60. The Committee then considered an Admonishment. The Committee noted that Mr Bashir's conduct was an isolated incident. However, the taking of the photographs was deliberate and Mr Bashir has not demonstrated any remorse or insight. In any event, the Committee concluded that an Admonishment would be insufficient to mark the seriousness of Mr Bashir's disregard of his obligation to comply with the Exam Regulations and therefore would not uphold trust and confidence in the profession and the regulatory process.
61. The Committee went on to consider a Reprimand or a Severe Reprimand. It noted that such sanctions may be suitable if the member has proper insight into their failings or has expressed genuine expression of regret and where there was a low risk of repetition; none of which applies to Mr Bashir. The Committee concluded that the nature of Mr Bashir's conduct in undermining the examination process was towards the higher end of the spectrum for misconduct of this type as the questions came into the possession of a person or persons unknown. Registered students have a duty to comply with the Exam Regulations and a failure to do so is fundamentally incompatible with continued registration as a member. As a consequence, even a Severe Reprimand would undermine rather than uphold public trust and confidence in the profession and the regulatory process.
62. Having determined that a Severe Reprimand would be insufficient to address the nature and seriousness of Mr Bashir's conduct the Committee determined that he should be removed from the student register of ACCA. Removal is a sanction of last resort and should be reserved for those categories of cases where there is no other means of protecting the public or the wider public interest. The Committee concluded that Mr Bashir's case falls into this category because his conduct represents a very serious departure from the standard expected and demonstrates a lack of appreciation of the importance of preserving the integrity of the examination process.
63. The Committee was mindful that the sanction of removal from the student register is the most serious sanction that could be imposed and recognised that it could have negative consequences for Mr Bashir in terms of his reputation and financial circumstances. However, the Committee considered that Mr Bashir's interests were significantly outweighed by the need to protect the public, and the wider public interest.

64. Accordingly, the Committee decided that the appropriate and proportionate sanction is removal. The Committee did not deem it necessary to impose a specified period before which Mr Bashir could make an application for readmission as a student member.

Costs

65. Mr Jowett made an application for Mr Bashir to make a contribution to the costs of ACCA. Mr Jowett applied for costs. He invited the Committee to reduce the costs of £7,088 by a suitable amount to reflect the fact that some of the preparation costs appear to be overstated given the nature of the case and some of the estimated costs up to and including today's hearing would not be incurred.
66. The Committee was provided with a detailed Schedule of Costs providing a breakdown of the activity undertaken by ACCA and the associated costs.
67. The Committee accepted the advice of the Legal Adviser.
68. The Committee concluded that it is appropriate to make an award for costs. The Committee was satisfied that the case had been properly brought, and that on the whole the costs were fair and reasonable. The Committee concluded that the costs should be reduced in accordance with the submissions made by Mr Jowett and applied a further reduction to reflect the nature of the case and the need for the costs to be proportionate. In the absence of a statement of means form from Mr Bashir the Committee concluded that no further deductions should be made to the costs schedule.
69. The Committee determined that Mr Bashir should be required to make a contribution to the costs of bringing these proceedings, otherwise the entirety of the costs would be borne by the profession as a whole. The Committee concluded that these costs should be in the sum of £6,000.

ORDER

70. The Committee makes the following orders:
- (i) Mr Bashir shall be removed from the student register of ACCA.

(ii) Mr Bashir shall pay a contribution to ACCA's costs in the sum of £6,000.

EFFECTIVE DATE OF ORDER

71. Taking into account all the circumstances, the Committee decided that the order for removal should take effect on the expiry of the appeal period.

Mr Andrew Gell
Chair
01 June 2023