

03 February 2026

Disciplinary Committee ordered member excluded*

On 19 November 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Teewanan Juggoo of Enfield, United Kingdom:

Allegations

Allegation 1

- (a) Mr Teewanan Juggoo, a Member of ACCA, failed to ensure that Templetons (UK) Limited, a firm he is a director of, submitted to HMRC company tax returns for the accounting periods ending 30 April 2017, 30 April 2018, 29 September 2018, 29 September 2019 and/or 29 September 2020 by the due dates and/or at all.
- (b) Mr Juggoo's conduct in respect of Allegation 1(a) was contrary to R115.1 (Professional Behaviour).

Allegation 2

- (a) Mr Teewanan Juggoo, a Member of ACCA, failed to ensure that Templetons (UK) Limited, a firm he is a director of, made payment to HMRC of corporation tax due for the accounting periods ending 30 April 2017, 30 April 2018, 29 September 2018, 29 September 2019 and/or 29 September 2020 by the due dates and/or at all.
- (b) Mr Juggoo's conduct in respect of Allegation 2(a) was contrary to R115.1 (Professional Behaviour).

Allegation 3

- (a) Mr Teewanan Juggoo, a Member of ACCA, failed to ensure that Templetons (UK) Limited, a firm he is a director of, submitted to HMRC VAT returns for the quarters ending April 2019, July 2019,

October 2019, January 2020, April 2020, July 2020, October 2020, January 2021, April 2021, July 2021, October 2021 and/or January 2022 by the due dates and/or at all.

- (b) Mr Juggoo's conduct in respect of Allegation 3(a) was contrary to R115.1 (Professional Behaviour).

Allegation 4

- (a) Mr Teewanan Juggoo, a Member of ACCA, failed to ensure that Templetons (UK) Limited, a firm he is a director of, made payment to HMRC of sums due in respect of VAT assessments and surcharges in respect of the quarters ending April 2019, July 2019, October 2019, January 2020, April 2020, July 2020, October 2020, January 2021, April 2021, July 2021, October 2021 and/or January 2022 by the due dates and/or at all.

- (b) Mr Juggoo's conduct in respect of Allegation 4(a) was contrary to R115.1 (Professional Behaviour).

Allegation 5

- (a) Mr Teewanan Juggoo, a Member of ACCA, failed to respond to correspondence sent to him and/or Templetons (UK) Limited by HMRC dated 12 October 2021, 1 November 2021, 15 November 2021, 23 December 2021, 11 January 2022, 12 January 2022, 15 February 2022 and/or 13 April 2022.

- (b) Mr Juggoo's conduct in respect of Allegation 5(a) was contrary to Subsection 115.3 (Professional Behaviour).

Allegation 6

Contrary to Regulation 3(1)(a) of the Complaints and Disciplinary Regulations 2014, Mr Juggoo, a Member of ACCA, failed to co-operate fully with the investigation of a complaint in that he failed to respond fully or at all to ACCA's correspondence on:

- (a) 7 August 2023
(b) 22 August 2023

(c) 6 September 2023

Allegation 7

By reason of his conduct, Mr Juggoo is:

- (a) Guilty of misconduct in respect of any or all of the matters set out at Allegations 1 to 6, pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Juggoo be excluded from ACCA membership and to pay costs to ACCA in the sum of £5,850.

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 -

For media enquiries, contact:

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About ACCA

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 252,500 members and 526,000 future members in 180 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: www.accaglobal.com