

10 August 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 02 September 2026. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact adminadjudication@accaglobal.com to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Gavin John Wallace.

Allegations

Mr Gavin John Wallace ("Mr Wallace"), a member of the Association of Chartered Certified Accountants:

1. Between 05 April 2016 and 01 February 2019, Mr Wallace in his self assessment tax returns for 2015 to 2016, 2016 to 2017 and/or 2017 to 2018 declared, or caused to be declared, in respect of Company A, the dividend income set out in Schedule 1, when his dividend income from Company A was more than that was declared.

Schedule 1

Self Assessment Tax Return	Dividend Declared
2015 - 2016	£9,500
2016 - 2017	£18,909
2017 - 2018	£10,853

2. Mr Wallace's conduct set out in Allegation 1 above was:
 - a) Dishonest in that he knew that the declarations were inaccurate;
 - b) Lacking in integrity;
 - c) Reckless in that he paid no, or insufficient, regard to ensuring that the declarations were accurate; or
 - d) Contrary to section 130 and/or 150 of ACCA's Code of Ethics and Conduct – Fundamental Principle of Professional Competence and Due Care, and Professional Behaviour.
3. By reason of any, or all, of his conduct set out above, Mr Wallace is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i); or
 - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of Allegation 2(d) above.

The allegations listed above are current at the date of publication.

- ends –

For media enquiries, contact:

ACCA News Room

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[accaglobal.com](https://www.accaglobal.com)

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