



# *Disciplinary Orders and Regulatory Decisions*

## SETTLEMENT ORDER

DATE PUBLISHED: 20 FEBRUARY 2020

**Mr Thomas Byng [FCA] of**  
Hertford, United Kingdom

BY AGREEMENT, IT IS ORDERED THAT:

1. The Respondent admits Complaints 1A and 2A, namely:
  - 1A. In or around April 2018, Thomas Byng FCA backdated or caused to be backdated a Research & Development Expenditure Credit claim for the year ended 31 December 2015 in respect of company G, which was submitted to HMRC purporting to have been originally submitted in December 2017.

This conduct was dishonest because he knew the claim had not originally been submitted in December 2017.
  - 2A. In or around June 2018, Thomas Byng FCA backdated or caused to be backdated a Research & Development Expenditure Credit claim for the year ended 31 December 2015 in respect of company W, which was submitted to HMRC purporting to have been originally submitted in December 2017.

This conduct was dishonest because he knew the claim had not originally been submitted in December 2017.
2. The Applicant shall not proceed with Complaints 1B and 2B.
3. The Respondent agrees to being EXCLUDED from ICAEW membership forthwith by virtue of the above admissions.
4. The Respondent shall pay the Applicant's agreed Costs in the sum of £5,900 within 35 days of the Settlement Agreement Chair approving this Settlement Order.
5. Publication of this matter shall be in accordance with Disciplinary Bye-law 35.1.

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