

Disciplinary Tribunal**Member Name:** Minh Thi Quang Nguyen MIPA**Division:** Overseas**Date of Hearing:** 29 November 2013

The IPA Board Disciplinary Tribunal of 29 November 2013 determined that the following case presented against Mrs Nguyen was proven:

- a) Breached clause 98(2)(a) of the IPA Constitution as the member breached the IPA By-Laws clause 2.1.3 and in particular APES 110 - Code of Ethics for Professional Accountants. The member failed to comply with the fundamental principles of professional ethics in particular integrity and professional behavior, in respect of the decision of the Tax Practitioners Board to terminate her registration as a tax agent for breaching the Tax Agent Services Act 2009;
 - b) Breached clause 98(2)(b) of the IPA Constitution as the member failed to observe a proper standard of professional care, skill or competence. The above constitutes a failure to observe a proper standard of professional care;
- and
- c) Breached clause 98(2)(f) of the IPA Constitution as the member is guilty of conduct which is not in the best interests of the IPA. The above constitutes conduct that is not in the best interests of the IPA.

The Tribunal further resolved that Mrs Nguyen's membership of the IPA is forfeited.

Date of Notice: 21 January 2014**Reference: 0713**