



# The Bar Tribunals & Adjudication Service

The Council of the Inns of Court

## Report of Finding and Sanction

**Case Reference: 2022/2083/D5**

Ms Farzana Akram

The Director-General of the Bar Standards Board

The Chair of the Bar Standards Board

The Treasurer of the Honourable Society of: Middle Temple, July 1998.

### Disciplinary Tribunal

**Ms Farzana Akram**

1. In accordance with an appointment made by the President of the Council of the Inns of Court in a Convening Order dated 5 February 2024 I sat as Chairman of a Disciplinary Tribunal on 21 February 2024 to hear and determine 6 charges of professional misconduct contrary to the Bar Standards Board Handbook against Ms Farzana Akram, barrister of the Honourable Society of the Middle Temple.

### Panel Members

2. The other members of the Tribunal were:

David Brooke KC (Barrister Member)

Ruth Gray (Barrister Member)

Clara Cheetham (Lay Member)

John Vaughan (Lay Member)

### Charges

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3. All of the charges were found proved.

### **Charge 1**

#### **Statement of Offence**

Professional misconduct contrary to paragraphs 301(a)(i) pursuant to paragraph 901.7 of the Code of Conduct of the Bar of England and Wales (8th Edition).

#### **Particulars of Offence**

Ms Farzana Akram, a registered barrister, on/around and between 1 April 2007 and 5 January 2014, engaged in conduct, which was dishonest or otherwise discreditable to a barrister, in that she was knowingly concerned in the fraudulent evasion of income tax contrary to Section 106A of the Taxes Management Act 1970 (Count 1) and national insurance contributions contrary to Section 114 of the Social Security Administration Act 1992 (Count 2).

For which conduct, Ms Akram was convicted having pleaded guilty on 25 March 2022, and was sentenced on 30 June 2022 to 2 years imprisonment on each count concurrently, to be suspended for a period of 2 years, and was made subject to a curfew order and to electronic monitoring for a period of 8 months.

### **Charge 2**

#### **Statement of Offence**

Professional misconduct contrary to Core Duty 5 and/or rC8 of the BSB Handbook (versions 1.0, 2.0 and 2.1)

#### **Particulars of Offence**

Ms Farzana Akram, a registered barrister, on/around and between 6 January 2014 and 31 March 2016, behaved in a way which could reasonably be seen by the public to undermine her honesty and/or integrity and/or behaved in a way which was likely to diminish the trust and confidence which the public places in her or in the profession in that she was knowingly concerned in the fraudulent evasion of income tax contrary to Section 106A of the Taxes Management Act 1970 (Count 1) and national insurance

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contributions contrary to Section 114 of the Social Security Administration Act 1992 (Count 2).

For which conduct, Ms Akram was convicted having pleaded guilty on 25 March 2022, and was sentenced on 30 June 2022 to 2 years imprisonment on each count concurrently, to be suspended for a period of 2 years, and was made subject to a curfew order and to electronic monitoring for a period of 8 months.

### **Charge 3**

#### **Statement of Offence**

Professional misconduct contrary to paragraphs 301(a)(i) pursuant to paragraph 901.7 of the Code of Conduct of the Bar of England and Wales (8th Edition).

#### **Particulars of Offence**

Ms Farzana Akram, a registered barrister, on/around and between 7 April 2012 and 5 January 2014, engaged in conduct that was dishonest or otherwise discreditable to a barrister, in that she was knowingly concerned in the fraudulent evasion of VAT.

For which conduct Ms Akram was convicted having pleaded guilty on 25 March 2022, and was sentenced on 30 June 2022 to 2 years imprisonment on each count concurrently, to be suspended for a period of 2 years, and was made subject to a curfew order and to electronic monitoring for a period of 8 months.

### **Charge 4**

#### **Statement of Offence**

Professional misconduct contrary to rC8 and/or Core Duty 5 of the BSB Handbook (versions 1.0, 2.0, 2.1, and 2.2)

#### **Particulars of Offence**

Ms Farzana Akram, a registered barrister on/around and between 6 January 2014 and 31 March 2017, behaved in a way which could reasonably be seen by the public to undermine her honesty and/or integrity and/or behaved in a way which was likely to

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diminish the trust and confidence which the public places in her or in the profession in that she was knowingly concerned in the fraudulent evasion of VAT (Count 3).

For which conduct Ms Akram was convicted having pleaded guilty on 25 March 2022, and was sentenced on 30 June 2022 to 2 years imprisonment on each count concurrently, to be suspended for a period of 2 years, and was made subject to a curfew order and to electronic monitoring for a period of 8 months.

## **Charge 5**

### **Statement of Offence**

Professional misconduct contrary to Core Duty 9 and/or Rule C65.1 of the BSB Handbook (version 4.5 and 4.6)

### **Particulars of Offence**

Ms Farzana Akram, a barrister, having on 1 April 2021 been charged under the Taxes Management Act 1970, and/or the Social Security Administration Act 1992, failed to report to the Bar Standards Board, whether promptly or at all, that she had been charged with an indictable offence.

## **Charge 6**

### **Statement of Offence**

Professional misconduct contrary to Core Duty 9 and/or Rule C65.2 of the BSB Handbook (version 4.6)

### **Particulars of Offence**

Ms Farzana Akram, an unregistered barrister, having been convicted on 25 March 2022 under the Taxes Management Act 1970, and/or the Social Security Administration Act 1992, and upon entering guilty pleas, failed to report to the Bar Standards Board, whether promptly or at all, that she had been convicted of criminal offences other than minor criminal offences.

## **Parties Present and Representation**

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4. The Respondent was not present at the hearing and was not represented. The Bar Standards Board (“BSB”) was represented by Mr David Welch.

### Preliminary Matters

5. An application was made by the BSB to proceed in Ms Akram’s absence in accordance with rE183.
6. We are satisfied that the Respondent has been served with the convening order containing notice of this hearing. That was done via email from BTAS on 5 February 2024 which says that it attaches the convening order. We have seen that email because a copy was forwarded to each member of the panel. Unfortunately, the email forwarded to the panel did not contain the attachment. However, the clerk to the Tribunal has informed us that the same email was forwarded to a member of the BTAS administration and that it clearly did contain the convening order. Bearing in mind that the Respondent has responded to that email from BTAS and has not come back and said ‘I have had no attachment/I have not seen the order’, coupled with the fact that she has said she does not intend to come today, we are satisfied that she has been served with the convening order and that she knows that the hearing is taking place today.
7. We must nevertheless consider whether it would be fair and appropriate for this hearing to take place in the Respondent’s absence. The BSB invite us to do so. The test that we apply is set out in a case to which we have been invited to consider by Mr Welch for the BSB, the case of *R v Jones* [2002] UKHL 5. The starting point is that the Respondent has a right to appear and have a fair hearing. She can waive those rights, and, in this case, she has done so by indicating clearly on a number of occasions in emails and over the telephone to the administration that she does not wish to attend.
8. We take into account all of the factors listed at paragraph 22(5) of *Jones*, which are cited within Mr Welch’s skeleton argument. The Respondent has admitted the four main charges. Despite having been invited to admit them formally, she has not done so. She has admitted them in terms. They are based on convictions in March 2022. She was sentenced in June 2022 having pleaded guilty at a case management hearing in March 2022. She

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admits the four charges which relate directly to those convictions. She does not admit the two charges that relate to whether she reported to the Bar Standards Board that she was faced with criminal charges and that she was subsequently convicted of them.

9. The case has a long history. The Respondent was charged with indictable offences in early 2021. She was convicted following her pleas of guilty in March 2022. A disciplinary hearing before BTAS was listed in October 2023 but was adjourned at the request of the Respondent. There has been no request to adjourn this hearing. In fact, the thrust of recent communications is that she wants this hearing to go ahead today, and she wants the matter to be concluded.
10. The Respondent has put forward an explanation as to why she denies the two charges of failure to report. We will be able to consider her explanation in relation to the disputed charges. We are satisfied that there is no prejudice to the Respondent in proceeding in her absence. We are further satisfied that it is overwhelmingly in the interests of the public in maintaining the standards of the Bar that this case should proceed today despite the absence of the Respondent.

## Findings

11. This disciplinary hearing arises out of convictions for serious offences of dishonesty spanning several years of practice at the Bar. The Respondent was charged on 1 April 2021 with three counts of fraudulent evasion of income tax, national insurance, and VAT. The case was fixed for trial in November 2022. On 25 March 2022, the Respondent entered pleas of guilty to all three offences. On 30 June 2022, she was sentenced to two years' imprisonment on each count to run concurrently, but suspended for two years.
12. The first four charges relate to the fact of those convictions and the Respondent has indicated that she accepts that these constitute serious professional misconduct. There has been no formal admission. It has been expressed in writing but specifically in relation to each charge, the Respondent has not said specifically 'I admit that offence'.
13. The criminal offending began in April 2007 and continued until 2022. The total amount involved was £108,282.41. That was the amount which the Respondent accepted within

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the written basis of plea which was accepted by the Crown. She was sentenced on that basis.

14. The criminal standard of proof applies to all four charges of professional misconduct. Although in 2019 the standard of proof for professional misconduct changed from the criminal to the civil standard, if the underlying conduct giving rise to the allegations of misconduct began before and continued after the 2019 change, the criminal standard of proof applies throughout.
15. We apply the criminal standard of proof, and we find that the first four charges of misconduct which are based on the convictions for fraud are proved.
16. The issue for us is whether charges 5 and 6 are proved or not. The standard of proof applicable to charges 5 and 6 is the civil standard of proof (i.e. the balance of probabilities).
17. Charge 5 alleges that Ms Akram failed to report to the BSB whether promptly or at all that she had been charged with an indictable offence. She was charged on 1 April 2021. Had she reported the charge promptly she would have done so very soon after 1 April 2021.
18. On 15 July 2021, she wrote to the records office of the Bar Council saying as follows:  
  
*“Dear Sir/Madam,*  
  
*Following my phone this morning please take this e mail as confirmation in writing to amend your/my records.*  
  
*I have significant health problems and am now unfortunately unable to practice for the foreseeable future. Please can you deregister me from today.*  
  
*Kind Regards*  
  
*Farzana Akram”*
19. That was not a report to the Bar Council that the Respondent had been charged with indictable offences. It was simply a request to be deregistered because of health

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problems. For the avoidance of doubt, it has always been accepted that the Respondent did have health problems. That much is clear from the transcript of the sentencing remarks in June 2022.

20. In response to the Respondent's email, there followed an email the same day from the Bar Council:

*"Dear Miss Akram,*

*Thank you for your notification advising us that you have ceased being an employed barrister with effect from 15 July 2021."* (The reference to the Respondent being an "employed" barrister mistaken. She was self-employed, but nothing turns on that.) The email continues:

*"As you have now ceased practice, I have amended our records to show that you are an unregistered barrister. You will not require a Practising Certificate. Your mail will be sent to the address on record. You can update this at any point through MyBar.*

*As I am sure you are aware as you are now an unregistered barrister you cannot:*

- *Provide Reserved Legal Activities as set out in the Legal Services Act 2007.*
- *'Hold yourself out' as a barrister or use the title barrister in relation to the provision of legal services; or*
- *Provide immigration advice and services unless authorised to do so by the Office of the Immigration Services Commissioner (OISC).*

*Further guidance for unregistered barristers from the Bar Standards Board can be obtained by clicking on the link.*

*After the reading the guidance, if you still have questions about what you can and cannot do as an unregistered barrister you can contact the Bar Council's Ethical Enquiries Service by calling [details are then provided.]*

*If you have any queries, please do not hesitate to contact me at this office."*

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21. That email directed the Respondent to look at what she was and was not allowed to do as an unregistered barrister. We have dwelt on this email at some length because it is the Respondent's case that she did not offend as alleged in counts 5 and 6 because she de-registered herself. It is noteworthy that in his sentencing remarks, the trial judge, HHJ Walker, said as follows when addressing the Respondent's Counsel:

*Counsel: Your Honour, this is a very sad situation. Miss Akram has lost her career. She will not be able to practice (sic) as a lawyer.*

*HHJ Walker: Help me, I assume that the Bar Standards Board are at least in touch with her are they, or are they awaiting the outcome of?---*

*Counsel: They possibly are, can I just take instructions about the state---*

*HHJ Walker: Yes, of course.*

*Counsel: Your Honour, my instructions are that she de-registered with them when she stopped working and at present, they have not instituted proceedings as a result of what has happened before.*

22. That in itself is significant because the reference is to de-registering and not self-reporting. It is also significant in terms of date because the BSB did not become aware of these criminal proceedings until later in July 2022 when they were informed by a member of the Respondent's Chambers and also by HMRC, who were the victims of the fraud.
23. Going back to the transcript of the sentencing remarks, having heard from Counsel that Ms Akram had stopped working and that (professional) proceedings had not been instituted, HHJ Walker said:
- "I assume she is under a duty to self report in the same way that she was under a duty to submit self-assessments. She be well advised to do so after this hearing."*
24. That was 30 June 2022. What followed was an email from Ms Akram on 1 July 2022 to the BSB which said *"..... I reported early last year that I was no longer able to practice (sic) due*

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to...” she then sets out her medication and her illness, going into detail about her operations and medical complications. She continues:

*“I asked to be removed as a Barrister last year I as was now retired registered disabled and have daily carers who assist me and there was medically no chance of me returning to the Bar.*

*Could you kindly confirm that as I am no longer practising and have no intention/capacity to do so in the future; I’m not subject to BSB rules and don’t need to report anything moving forward; since I no longer hold myself out as a Barrister.*

*I was advised yesterday that I should seek clarification; as I wouldn’t want to inadvertently avoid my responsibilities to do so. I unfortunately can’t clearly remember if I sought clarification last year”*

25. She then says that because of her medical difficulties she has problems of cognition. She seeks a prompt response.
26. She had a standard response on the same date within an hour saying, *“thank you for your email below which has been forwarded to the Records Team of the Bar Council...they will reply in due course.”*
27. She does not mention anywhere the criminal charges (Charge 5) or the criminal convictions (Charge 6).
28. There is no requirement in either charge to prove dishonesty, recklessness, or any specific intention to deceive. They are absolute offences which require proof of the fact – namely a failure to report. We are satisfied on the balance of probabilities that these charges are proved.

## Sanctions

29. The first four charges arising out of convictions for fraud come within Group A – Dishonesty. We judge each of the four charges to be firmly within the upper range of seriousness in that they each involved significant culpability and significant harm.

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30. Of note, in terms of the factors identified under seriousness, the dishonesty continued over a long time. It involved a significant amount of money (over £108,000 on the basis of admissions by the Respondent). The dishonesty was calculated. The Respondent invented figures for her income which she then presented to HMRC. She did so repeatedly over several years. She benefitted significantly from this dishonesty even though the money she obtained dishonestly was ultimately frittered away on gambling.
31. Looking at the question of harm, we are unanimous in our view that the extent to which public confidence in the profession is undermined is significant. Whether the dishonesty had an adverse effect on others is something that has been considered. It is likely that other people in the Respondent's Chambers were adversely affected by the dishonesty and there is likely to have been some damage to the reputation of her Chambers. We are aware from the judgment and the way the case was put on behalf of the Crown, which was not contradicted by the Defence, that there was a stage when the Respondent attempted to lay blame on others including accountant who, in the event, reported the Respondent to HMRC as long ago as 2016, by which time HMRC had begun its own investigation.
32. In terms of any additional factors in Annex 2, we note that the Respondent was solely responsible and had control over the circumstances giving rise to the misconduct. The harm could reasonably have been foreseen.
33. The indicative sanction for each of the first four charges is disbarment. A departure from the sanction of disbarment for serious offences of dishonesty would require the Tribunal to be satisfied that there were exceptional circumstances. No exceptional circumstances have been advanced by the Respondent. We are very conscious of the fact that the Respondent suffered ill health and that this mentioned a number of times both by her advocate and by the sentencing judge who had the benefit of a report by a neuropsychologist. Despite many requests made of the Respondent to produce for the Tribunal any medical evidence upon which she might wish to rely, none has been forthcoming. It is notable that even though ill health was advanced in the Crown Court it was not deemed capable of amounting to a defence to serious counts of fraud.

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34. Our judgment in relation to each of the first four counts is that the sanction must be disbarment.
35. In relation to the latter two counts: the failure to report the charges of indictable offences and the convictions, we find this falls squarely within Group L. As to seriousness, we judge that the failure to report involved an element of concealment. What the Respondent did was to contact the Bar Council and ask to be deregistered in 2021, but she did so on the grounds of ill health. She was not under a duty to report ill health. She was under a duty to report criminal charges for very serious offences, and she did not do so.
36. We are satisfied that no actual harm resulted from her failure to report given that she ceased to practise in 2021. There was, however, a risk of harm in that, absent a report of the charges and convictions, the Respondent could have applied successfully at any stage to re-register.
37. We are unanimous in our view that this falls within the middle range of culpability and harm as culpability was significant and harm was low.
38. If charges 5 and 6 had been the only offences, we would have imposed the indicative sanction of a medium to high level fine. However, these are not the only offences. The most serious offences are charges 1 to 4 for which disbarment is the sanction. In the circumstances we impose no separate sanction in respect of charges 5 and 6.

### **The commencement of the sanction**

39. When a Respondent is to be disbarred, the sanction should take effect immediately unless it is inappropriate in the circumstances. Examples of where immediate disbarment might be inappropriate would typically be where the Respondent has a hearing in the next few days. Those circumstances do not arise here. The Respondent is not registered, and she has said clearly that she has no intention to return to practice. There is no reason to defer disbarment.
40. The sanction we impose is one of immediate disbarment.
41. The BSB is directed not to issue any practising certificate to the Respondent.

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## Costs

42. The BSB seeks an order for costs in the sum of £2,160.
43. The Respondent's response to the application for costs is not known. There is nothing from the Respondent by way of detailed information as to her income and outgoings. She states that she is in receipt of statutory benefits. In recent correspondence she refers to PIP and universal credit. It would have been very helpful to have had something from her by way of evidence as to her income. We are aware there was some information before the sentencing judge as to her financial circumstances, but that was almost 2 years ago.
44. We are satisfied that it is appropriate and just to make an order for costs. We bear in mind that the Respondent is not working and her income is likely to be limited. Doing the best we can, we judge that the appropriate sum for costs is £750 which we order to be paid within 28 days.
45. The Treasurer of the Honourable Society of Middle Temple is requested to take action on this report in accordance with rE239 of the Disciplinary Tribunal Regulations 2017.

**Dated: 23 February 2024**

**HER HONOUR JANET WADDICOR**  
**Chair of the Tribunal**

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