Think Ahead

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Henry Chow Tiam Chye**
Heard on:	**Wednesday, 17 December 2025**
Location:	**Held Remotely by Microsoft Teams**
Committee:	**Ms Colette Lang (Chair)** **Ms Wanda Rossiter (Accountant)** **Mr Damian Kearney (Lay)**
Legal Adviser:	**Ms Tope Adeyemi**
Persons present and capacity:	**Mr Richard Ive (Case Presenter)** **Miss Sofia Tumburi (Hearings Officer)**
Observers:	**Mike Kelly (Chair)** **Matthew Kewley (Legal Advisor)** **Kiren Lall (ACCA Investigations Officer)**
Summary:	**Exclusion from membership**
Costs:	**£5822.00**

INTRODUCTION

1. The Disciplinary Committee ("the Committee") met to hear allegations against Mr Henry Chow Tiam Chye (Mr Chye). Mr Chye was not present at the hearing and was not represented. ACCA was represented by Mr Richard Ive. The papers before the Committee included a Report & Bundle numbered 1 – 85 and a Service Bundle numbered 1 - 24.

PRELMINARY MATTERS

Service of papers

2. The Committee first considered whether documents had been served in accordance with the Complaints and Disciplinary Regulations ('the Regulations"). The Committee took into account the submissions made by Mr Ive on behalf of ACCA and it also took into account the advice of the Legal Adviser.

3. Included within the Service Bundle was the Notice of Hearing dated 19 November 2025 (thereby satisfying the 28 -day notice requirement) which had been sent to Mr Chye's email address as it appears on ACCA's register. The Notice included the correct details of the date, time and remote venue for the hearing and Mr Chye's right to attend the hearing by telephone or video link and to be represented if he wished. Additionally, the Notice provided details about applying for an adjournment. The Service Bundle also included two emails addressed to Mr Chye. Both emails were dated 19 November 2025 and provided the secure link to the hearing documents and a password to access the documentation. Based on its consideration of the relevant documents, the Committee was satisfied that Notice had been served in accordance with the Regulations.

Proceeding in absence

4. In considering whether to proceed in the absence of Mr Chye, the Committee took into account two telephone notes dated 04 December 2025 and 10 December 2025. The notes record that attempts were made to call Mr Chye on two of the numbers ACCA had for him and that there was no answer to the calls

and no opportunity to leave a voice message. Copies of emails sent after each of the attempted calls had been placed were also provided by ACCA. The emails detail that Mr Chye was informed that attempts had been made to contact him and that if he did not attend the hearing, it may still proceed in his absence. They also inform Mr Chye that there is the option for him to join the hearing by telephone.

5. Having considered all the information available, the Committee was satisfied that all reasonable efforts had been made to secure Mr Chye's attendance and that an adjournment would serve no useful purpose as there was nothing to indicate that Mr Chye would attend on a different date and no application for an adjournment had been made by him. In all the circumstances, it was decided that Mr Chye had voluntarily absented himself and that it was in the public interest that the matter should proceed in his absence.

BACKGROUND

6. Mr Chye became a member of ACCA on 15 November 2000 and a fellow of ACCA on 15 November 2005. On 20 August 2024 the Disciplinary Tribunal of the Chartered Accountants Australia and New Zealand ("CA ANZ") made a number of findings in respect of Mr Chye in a decision dated 14 October 2024. The Tribunal of CA ANZ determined to terminate Mr Chye's membership and remove his name from the Registers on which it appears. A cost sanction in the sum of $16,806 was also imposed. On 21 November 2024 CA ANZ wrote to ACCA to confirm that their "*disciplinary process has now been finalised and that CA ANZ's Disciplinary Tribunal has published its decision".* The following day, on 22 November 2024, ACCA allege that Mr Chye submitted or caused to be submitted to ACCA an annual CPD declaration.

7. On 27 February 2025 ACCA's Investigations Department wrote to Mr Chye informing him of two heads of complaints that had been raised in respect of his conduct. The complaints referred to breaches of ACCA Byelaws, Rules and Code of Ethics arising from Mr Chye being disciplined by CA ANZ. In the same letter Mr Chye was asked a series of questions and was reminded of his duty to co-operate with ACCA. He was asked to respond to the questions by 13 March 2025.

8. On 14 March 2025 ACCA wrote to Mr Chye seeking confirmation that he had received ACCA's correspondence dated 27 February 2025. On 14 March 2025 Mr Chye responded to ACCA stating, "*This is strange I am not even a member of CA Australia to begin with".* On 14 March 2025 ACCA wrote again to Mr Chye asking him to confirm if he had received ACCA's initial correspondence sent on 27 February 2025; requiring his response to the questions in the initial correspondence by 18 March 2025; and reminding him of his duty to co-operate. Mr Chye responded to ACCA on the same day stating *"Are you a scammer? Please do not accuse me of something outrageous. I am not a member of whatever institution that you have suggested shall report you for cyber bullying"*

9. On 14 March 2025 ACCA wrote to Mr Chye explaining that they had tried to telephone him on his registered telephone number; that they would call his registered telephone number again and requesting that he answer the call. Mr Chye sent a further email that day stating: "*You are scammer and I reiterate this for the last time. I was never a member of CA Australia and you are outrageously ridiculous to force me to answer your fantasy questions. You get a life for god sake"*

10. On 17 March 2025 ACCA wrote to Mr Chye informing him that no response had been provided to the enquiries made of him and informing him that a failure to co-operate allegation would be raised against him if he did not provide a satisfactory response to ACCA's initial correspondence by 31 March 2025. On 22 April 2025 Mr Chye responded to ACCA stating, *"I realised you disappeared for awhile and what's your new dodgy tricks that you still have under your sleeve? Shame on you and go get a new life for god sake Damn you".* On 22 April 2025 ACCA wrote to Mr Chye informing him that a report of disciplinary proceedings was being drafted, and he would be informed of the progress of the report and any hearing.

ALLEGATIONS

11. Mr Chye faces the following allegations:

1. On 20 August 2024 Mr Henry Chow Tiam Chye ("Mr Chye") was disciplined by the Chartered Accountants Australia and New Zealand ("CA ANZ").

2. Contrary to bye-law 10(b), Mr Chye failed to bring promptly to the attention of ACCA that he may have become liable to disciplinary action by reason of the disciplinary action referred to in Allegation 1 above.

3. On or around 22 November 2024 Mr Chye submitted or caused to be submitted to ACCA an annual CPD declaration, declaring that he had not been subject to any disciplinary action by another regulatory or professional body and any other matters which may engage bye-law 8.

4. Mr Chye's conduct set out in Allegation 3 above was:

    a. Dishonest in that he knew that the declaration he submitted or caused to be submitted was false; and/or

    b. Such conduct demonstrates a failure to act with integrity; and/or

    c. Such conduct was reckless in that he paid no or insufficient regard to ensuring that the declaration he submitted or caused to be submitted was accurate and true.

5. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014, Mr Chye 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 dated:

    a. 27 February 2025;
    b. 14 March 2025; and
    c. 17 March 2025.

6. By reason of any or all of his above conduct, Mr Chye is:

    a. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters set out in Allegation 1 to 5 above; and/or

b. Liable to disciplinary action pursuant to bye-law 8(a)(vi) in respect of Allegation 1 above; and/or

c. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of Allegation 2 and 5 above.

DECISION ON FACTS AND REASONS

12. The Committee considered with care all the evidence presented, and the submissions made by Mr Ive. It also accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities.

Allegation 1 - Proved

13. A copy of the decision of the disciplinary tribunal of CA ANZ dated 14 October 2024 was provided to the Committee. The decision sets out that following a hearing on 20 August 2024, Mr Chye was found by the tribunal to have committed misconduct and that it was determined that his membership be terminated and his name be removed from the Registers on which it appeared.

14. The Committee took into account Mr Chye's assertions that he was not a member of *"CA Australia*" and went on to consider whether the individual referred to in the CA ANZ determination was Mr Chye. In this regard it was noted that specific reference was made to Mr Chye throughout the determination with his full name (Henry Chow Tiam Chye) appearing on the first page. That full name exactly matches the full name that ACCA have for Mr Chye on its member database. Furthermore, the CA ANZ tribunal's decision makes references in two places to Mr Chye being a member of ACCA. ACCA also assert that checks were made with CA ANZ as to the identity of the individual referred to in the decision. CA ANZ are said to have confirmed that the full name and email address of the individual referred to in the determination dated 14 October 2024, corresponded with the details ACCA had for Mr Chye. Taking all the information available together, the Committee was satisfied that Mr Chye was disciplined by CA ANZ on 20 August 2024 and therefore Allegation 1 is found proved.

Allegation 2 - Proved

15. The Committee considered the content of bye – law 10(b), finding that it does impose an obligation on members to inform ACCA if they become liable to disciplinary action. There is no evidence that Mr Chye at any point notified ACCA of the proceedings that were brought against him by CA ANZ or of the outcome of those proceedings. It follows therefore that the Committee found Allegation 2 proved.

Allegation 3 - Proved

16. The Committee first considered whether Mr Chye was aware of the CA ANZ proceedings. It noted that the proceedings were concluded in August 2024 and so well before November 2024 and that while Mr Chye did not attend proceedings, he appears to have submitted a defence. In any event, the Committee considered it more likely than not that Mr Chye would have been provided with a copy of the final determination. Given these factors the Committee was satisfied that Mr Chye was aware of the CA ANZ proceedings on or around 22 November 2024 when he was alleged to have submitted or caused to be submitted to ACCA an annual CPD declaration.

17. The Committee were provided with a screenshot of ACCA's records for 2024, showing Mr Chye had completed his CPD declaration to indicate that he had met the CPD requirements for that year. A copy of a specimen CPD form that would have been completed by Mr Chye was provided by ACCA. This stated at the outset: *"You must confirm all details below to complete your annual declarations. If you have any problems or questions, please contact us".* Within list of declarations is the following: *"I confirm I have not been subject to any disciplinary action by another regulatory or professional body".* Having read the form as a whole, the Committee concluded that Mr Chye would have needed to tick all of the boxes in order to submit the 2024 CPD declaration. Therefore, the Committee was satisfied that on or around 22 November 2024, Mr Chye had submitted or caused to be submitted to ACCA an annual CPD declaration declaring that he had not been subject to any disciplinary action by another regulatory or professional body and any other matters which may engage bye-law 8.

Allegation 4(a) - Proved

18. The Committee moved on to consider whether in regards to Allegation 3 Mr Chye acted dishonestly. His conduct was considered having regard to the test for dishonesty as set out at paragraph 74 in the case of Ivey v Genting Casinos (UK) Ltd t/a Crockfords [2017] UKSC 67 ("Ivey"):

"When dishonesty is in question the fact-finding tribunal must first ascertain (subjectively) the actual state of the individual's knowledge or belief as to the facts. The reasonableness or otherwise of his belief is a matter of evidence (often in practice determinative) going to whether he held the belief, but it is not an additional requirement that his belief must be reasonable; the question is whether it is genuinely held. When once his actual state of mind as to knowledge or belief as to facts is established, the question whether his conduct was honest or dishonest is to be determined by the factfinder by applying the (objective) standards of ordinary decent people. There is no requirement that the defendant must appreciate that what he has done is, by those standards, dishonest."

19. As the Committee had found Mr Chye was aware of the CA ANZ proceedings at the point he completed the 2024 CPD declaration, it considered he would have known it was incorrect to indicate he had not been subject to any disciplinary action by another regulatory body. His conduct in including incorrect information on the form was considered to be deliberate and the Committee was satisfied that such conduct was dishonest by the standards of ordinary decent people. It follows therefore that the Committee found Allegation 4(a) proved.

Allegation 4(b) – N/A

20. As allegation 4(a) was found proved, the Committee did not go on to consider Allegation 4(b) which was drafted in the alternative.

Allegation 4(c) – N/A

21. As Allegation 4(a) was found proved, the Committee did not go on to consider Allegation 4(c) which was drafted in the alternative.

Allegation 5 – Proved

22. The Committee reviewed the content of Regulation 3(1) of the Regulations and found that it did impose an obligation on Mr Chye to co-operate with ACCA. The Committee noted that while Mr Chye provided some brief responses to ACCA following the correspondence dated 14 March 2025 and 17 March 2025, those responses were short, unsatisfactory and unexplained, with no response at all to the correspondence dated 27 February 2025. There was no meaningful engagement with ACCA on the issues that were raised with him. Overall, the Committee considered Mr Chye's responses to be wholly insufficient and not to amount to co-operation with the investigation. It follows therefore that Allegation 5 is found proved.

Allegation 6(a) – Proved

23. The Committee considered that Mr Chye's dishonest actions in regards to the submission of the CPD declaration and his failure to co-operate with his regulator, fell far short of what was expected of a registered accountant. The submission of a CPD declaration amounted to dishonesty at a high level. Further, Mr Chye's actions in failing to co-operate fully with ACCA had the potential to undermine its ability to carry out its regulatory function. The Committee found Mr Chye's behaviour to be serious and discreditable to the accountancy profession and to amount to misconduct. The Committee therefore found Allegation 6(a) proved.

Allegation 6(b) – N/A

24. As Allegation 6(a) was found proved, the Committee did not go on to consider Allegation 6(b) which was drafted in the alternative.

Allegation 6 (c) – N/A

25. As Allegation 6(a) was found proved, the Committee did not go on to consider Allegation 6(c) which was drafted in the alternative.

SANCTION AND REASONS

26. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Ive. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind that the purpose of sanctions was not to punish Mr Chye but to protect the public. Furthermore, any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser and considered the sanctions, starting with the least serious sanction first.

27. The Committee turned first to consideration of aggravation and mitigation; however, it identified no specific mitigating or aggravating factors in the circumstances of Mr Chye's case. Next, consideration was given to taking no further action or to the imposition of an admonishment. The Committee did not consider it appropriate or in the public interest, to take no further action. Neither did it consider it would be appropriate to order an admonishment in a case where (as here) an ACCA Fellow had acted dishonestly and had failed to co-operate fully with his regulator.

28. The Committee then considered whether to reprimand Mr Chye. The guidance indicates that a reprimand would be appropriate in cases where the conduct is of a minor nature, and there is sufficient evidence of an individual's understanding and genuine insight into the conduct found proved. The guidance goes on to state that a reprimand may be appropriate where the conduct was not in deliberate disregard of professional obligations and there has been early and genuine acceptance that misconduct had been committed. The Committee did not find those factors to be present. Mr Chye had demonstrated no insight and had not indicated any acceptance of wrongdoing.

29. The Committee moved on to consider whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that such a sanction would usually be applied in situations where the conduct is of a serious nature, but where there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public, and that corrective steps had been taken to address the conduct and ensure such behaviour was not repeated. The Committee was not provided with evidence to show these criteria to be met. Mr Chye had not engaged with

the hearing and there was no evidence that he had taken any corrective steps in regard to his conduct.

30. The Committee went on to consider the guidance relating to exclusion from membership. Mr Chye had acted dishonestly and had breached his obligations towards his regulator. He had demonstrated no insight into his conduct and no mitigation had been identified. Overall, his conduct was considered to be fundamentally incompatible with membership and in all the circumstances the Committee considered exclusion from membership to be the most appropriate and proportionate sanction.

COSTS AND REASONS

31. ACCA applied for costs in the sum of £5,822.00. The application was supported by a schedule providing a detailed breakdown of the costs incurred by ACCA in connection with the hearing. A simple costs schedule was also provided. No information relating to his financial circumstances were provided by Mr Chye.

32. The Committee was satisfied that ACCA was entitled to its costs. The costs were considered to have been reasonably incurred, with no reason being identified to not award them in full. The Committee therefore ordered Mr Chye to pay ACCA costs in the sum of £5,822.00.

EFFECTIVE DATE OF ORDER

33. The order relating to Mr Chye's exclusion from membership will take effect immediately. The Committee considered that Mr Chye's continued membership posed a risk to the public and therefore any order should be immediate.

Ms Colette Lang
Chair
17 December 2025