

## THE CHARTERED INSTITUTE OF TAXATION

### NOVEMBER 2019 – ADVANCED TECHNICAL: TAXATION OF OWNER-MANAGED BUSINESSES

#### A

Abdul Karim A H (Keighley)  
Afzal M A (Coventry)  
Ainge T (Coventry)  
Allen J (London)  
Angilley P (Leeds)  
Arnott R (London)  
Ashton K (Eastleigh)  
Atapour P (Newcastle Upon Tyne)  
Avon R (Tunbridge Wells)  
Ayton K (Ripon)  
Aziz A (London)

#### B

Baker J (Tunbridge Wells)  
Barker L (Manchester)  
Barnett-Mobbs A (Leicester)  
Bell F F (Winchester)  
Bell S (Livingston)  
Benney T (Bath)  
Berry C (Ashton Under Lyne)  
Bickerton M (London)  
Blair L V (Brampton)  
Booth C (Bury)  
Bosley S (Bicester)  
Bradbury E (Haywards Heath)  
Braham S (London)  
Bramwell B (Darlington)  
Brennan L O (Dudley)  
Brooke C (Guisborough)  
Bryson A A (Mauchline)  
Bukalak A A (Truro)  
Bunce M (Cambridge)  
Butler J (London)

#### C

Cage E J (Beeford)  
Carlton S (Peterborough)  
Carpenter J (Bedford)  
Carr A (Leeds)  
Carter T (Redruth)  
Chan Z (London)  
Chana H R (London)

#### C (cont'd)

Chau K (Bristol)  
Cheshire H (Arthington)  
Chir L A (Wedmore)  
Clarke S (Edinburgh)  
Clayton J (Nottingham)  
Clews K (Hersham)  
Cloherty C (Derby)  
Coates L (Milton Keynes)  
Coffey N (Lincoln)  
Coley H (Cardiff Gate)  
Collins A (Bristol)  
Cornick R (Cardiff)  
Cosby T (Newcastle Upon Tyne)  
Cracknell J (Hull)  
Crawford J (Stockport)  
Cundick K J (Crawley)

#### D

Davies M (Birmingham)  
Davoren S (London)  
Debiaune T (Bristol)  
Donelon E (Cardiff)  
Doughty I (London)  
Driver B (Maldon)  
Drummond J (Holsworthy)  
Drury D (Greenford)  
Duff M (Belfast)  
Duguid C (Leeds)  
Dyer J E J (Caldicot)

#### E

Eveleigh J (Reading)

#### F

Fagan G (Waltham Cross)  
Fenwick K (London)  
Fisher G (Reading)  
Fitzpatrick M (Bishop's Stortford)  
Fleming A (Maidenhead)

**F (cont'd)**

Ford H (London)  
Ford N (Stockport)  
Forde E (London)  
Fox J (Beverley)  
Freeman H (Banstead)

**G**

Galbraith L (Glasgow)  
Garratt R (Rugby)  
Giles C E (Yeovil)  
Glassey H (London)  
Glenn T (Birmingham)  
Goddard B (Aldershot)  
Gordon K (London)  
Gray T (North Baddesley)  
Gribben F (Ballymena)  
Grunewald G (Edgware)  
Gurney C (Faversham)

**H**

Hamilton J (Belfast)  
Han J D G (London)  
Hanan L (Horsham)  
Hanratty L (High Wycombe)  
Harrell C L (Benfleet)  
Hasan S (London)  
Hawkins M (Edinburgh)  
Hayer A (London)  
Hazell D (Ipswich)  
Heane B (Fleet)  
Henriksen C (Diss)  
Herring C (London)  
Hickland L (Tunbridge Wells)  
Hillman S (Fordingbridge)  
Hobbs M (Derby)  
Holland A (Fareham)  
Holland E (High Peak)  
Hollom F (Putney)  
Horrocks O (Guildford)  
Huang Z (Reading)  
Hudson A J (Rochester)  
Hursey T (Colchester)  
Hutchins C (Bridgwater)  
Hutchison S (Paisley)  
Hutton M (Douglas, Isle of Man)

**I**

Ikhlaq N (Dagenham)  
Imir M (Twickenham)

**J**

Jaifaree A (Luton)  
James C Y (Stourport-On-Severn)  
Jeffs V (St Albans)  
Johnson D (London)  
Johnson F F (Bristol)  
Johnson R (Reading)  
Johnstone W M (London)  
Jones Hawley M (Leek)  
Jones R (Diss)  
Jordan S (London)

**K**

Kaliszczuk M (Sidmouth)  
Karim M R (Harold Wood)  
Kaur J (Birmingham)  
Kavanagh-Bebbington R (Manchester)  
Keir N (Peterborough)  
Keningley T D (Liverpool)  
Kernohan L M (Glasgow)  
Kerr A (Armagh)  
Khoot M (Slough)  
Khushu A (Cambridge)  
King H (Braintree)  
Korny J (Hyde)  
Koskins E (London)

**L**

Lane G (Edinburgh)  
Lata P (Newcastle Upon Tyne)  
Lecky A (Belfast)  
Lin M (Rotterdam, Netherlands)  
Lindberg L (Bury)  
Lines N M (Milton Keynes)  
Liu Y (London)  
Lloyd S (Dolgellau)  
Lorimer H (Hexham)  
Lowell R (Leeds)  
Lynn L (Sunderland)

**M**

Macdougall B (Oban)  
Malik A (Ilford)  
Marshall J (Penzance)  
Martin B (Southampton)  
Martin C (Bristol)  
Mccaigne D (Colne)  
Mcdonald J (Aberdeen)  
Mcintosh V (Lowestoft)  
Mckean M (Leeds)  
Mcneil E C (Carnforth)  
Mcneill J (Magherafelt)  
Mcvicker-Orringe S (Bristol)  
Mee V (Leicester)  
Mee V (York)  
Meek S (Hamilton)  
Moore D (Dartford)  
Moorhouse M (Sutton)  
Morton G (Craigavon)  
Muhumuza S S (Norwich)  
Mujahid M (Huddersfield)  
Mundy S (Northampton)

**N**

Narey L (Exeter)  
Neal J (Leeds)  
Neild A R (Chorley)

**O**

Oakman D (Weston-Super-Mare)  
Omole A (London)  
Owen D (London)

**P**

Patel A (London)  
Patel D (Sutton)  
Paul R (Spalding)  
Paur H E (Tunbridge Wells)  
Perez-Durias P (Richmond)  
Phillips R (Cornwall)  
Potter H (Bournemouth)  
Preston J (Henley On Thames)

**Q**

Quinn N (Belfast)

**R**

Ramaiya V (London)  
Ramazanov Z (Birmingham)  
Ramsay A C (Glasgow)  
Ramshaw A (Gateshead)  
Rasel H (London)  
Rasheed N (Birmingham)  
Rayner J (Leeds)  
Reeves A (London)  
Richards S (Lightwater)  
Richardson P G A (King's Lynn)  
Riley O (Halifax)  
Roberts V (London)  
Robinson J (London)  
Robson C S (Evesham)  
Ross J (Perranporth)  
Rowe A (Swindon)  
Rowland S M (Leicester)  
Ryan S (Altrincham)

**S**

Saddique A (Bolton)  
Saleh M (Milton Keynes)  
Sandal N (London)  
Scrivens E (Doncaster)  
Seville J (Worcester Park)  
Sheridan T (London)  
Shirley N (Guildford)  
Sibley A (Eversholt)  
Sivanesan S (Harrow)  
Sloane E (Preston)  
Smith D (Croydon)  
Smith L (Coleford)  
Snape R (Ossett)  
Snedden G (Dundee)  
Spooner C (Braintree)  
Staffurth A O (London)  
Steele R (London)  
Stewart F J (Glasgow)  
Stewart J (Salisbury)  
Stone T (Stratford-Upon-Avon)  
Su J (London)  
Sunley P (Knaresborough)  
Swindlehurst J (Walsall)  
Symonds K (Torquay)

**T**

Taylor H (Cheltenham)  
Tayyab H (London)  
Teunissen-High A (Lymington)  
Tharby J (Peterborough)  
Thornicroft D (Enfield)  
Tilley A (London)  
Tomlin R (Romsey)  
Torres-Alvarez C M (Manchester)  
Tout D J (Poole)  
Turkington C (Dromore)  
Turley J (Downpatrick)  
Turpin L (St. Helier, Jersey)

**V**

Varden J (Nuneaton)

**W**

Walker R (Devizes)  
Walshe S (London)  
Wang Z (Welling)  
Ward B (Newbury)  
Ward D (Lincoln)  
Wareham A (Bridgend)  
Warren E (Leeds)  
Warren H (Bristol)  
Watson O (Ipswich)  
Webb J (Royston)  
Welsh M (Sudbury)  
Wersall J (Sunningdale)  
West S (Bristol)  
Weston A (Brigg)  
Wilce J (London)  
Wilson C (Glenrothes)  
Wilson E (Irvine)  
Winter H (London)  
Wong Z (London)  
Wooder D (London)

**Y**

Yates A (London)  
Yi S (Bristol)  
Yip J (Romford)  
Young C (London)  
Yousaf N (Edinburgh)