

**THE CHARTERED INSTITUTE OF TAXATION**

**MAY 2023 – ADVANCED TECHNICAL: HUMAN CAPITAL TAXES**

**A**

Album T (Borehamwood)  
Ali W (Cradley Heath)

**B**

Bailey S (Manchester)  
Ballamy B (London)  
Bartleet J (Manchester)  
Bell A (Cheshunt)  
Bessant H (London)  
Bhusari M (London)  
Bonner C (Glasgow)

**C**

Clark S (Ashford)  
Crump J (Telford)

**D**

Darwin J (Leeds)  
Desai M A (London)  
Dewar L (Rugby)

**E**

Emerson H (Crawley)

**F**

Field A (Torquay)

**G**

Garlinge L R (Basingstoke)  
Gopee S (Enfield)

**H**

Hale L (Stafford)  
Hall K A (Reading)  
Hamilton S (London)

**J**

Jamieson G (Dunfermline)  
Janaway Z (Bournemouth)

**K**

Kelleher D (Aylesbury)  
Khan I N (Birmingham)  
Kumar S (Grays)

**L**

Lam C (London)

**M**

Mahal M S (Palfrey)  
Mcstay L (Reading)  
Moyle L (Truro)

**O**

Oliver D (London)

**P**

Poole O (Coventry)

**S**

Saleem M (Hayes)  
Sheppard A (Southampton)  
Stock S (Bristol)  
Stone E (Bromsgrove)

**T**

Turner J (Manchester)  
Turner O (London)

**W**

Whelan C (Kempston)  
Wilson D (London)  
Winters J (London)