

THE CHARTERED INSTITUTE OF TAXATION
MAY 2025 – ADVANCED TECHNICAL:
TAXATION OF OWNER-MANAGED BUSINESSES

A

Abrahall L (Upminster)
Abramo S (Swansea)
Ackroyd C (Liverpool)
Adebayo N (St. Albans)
Ahmad J (Gravesend)
Ahmed A (Borehamwood)
Ahmed A (Bristol)
Aikman K (London)
Akhtar J (Chigwell)
Akhtar M (Birmingham)
Akhtar S (Chigwell)
Al Qadri D (Cambridge)
Ali B (Dewsbury)
Ali F (Birmingham)
Ali M (Bedford)
Allen J (Ormskirk)
Allison J (Chester)
Amin P (Harrow)
Andukuri B (Milton Keynes)
Archuleta R (York)
Armstrong S (Glasgow)
Asad M (Bedford)
Ashton A (London)
Atkinson C (Camberley)
Atkinson N (Poulton-Le-Fylde)

B

Bahri M (Nottingham)
Baleswaran D (Ilford)
Barrett E (Surbiton)
Bawa H (South Croydon)
Beaumont C (Congleton)
Benson J (Cambridge)
Benson O (Warrington)
Benton M (Birmingham)
Bhogal A S (Wembley)
Bhumgara T (Watford)
Bird O (Droitwich)
Bloomer C (London)
Bluck C (Birmingham)
Boardman A (Blackburn)
Boden M (Warrington)
Bolton M (Chorley)

B (cont'd)

Boodhoo K (Andover)
Bouamar S (London)
Brearley N (Chelmsford)
Breen M (Edinburgh)
Briscoe A B (Clevedon)
Broad G (Sevenoaks)
Broomfield L (Attleborough)
Brown A (Worcester)
Brown D (Manchester)
Brunger D (Folkestone)
Buchanan A (Newcastle Upon Tyne)
Buckle J (London)
Bullen L (Bury St. Edmunds)
Buls H (Bolton)
Bumatayo Roque N M (London)
Bunn P (Wychbold)
Burlan C (Uxbridge)
Burns M (Torquay)
Byford S (Leigh On Sea)
Byrne L (Bristol)

C

Cairns L (Liverpool)
Callaghan J (Chester Le Street)
Campbell K (Dunfermline)
Canty D (Dunmow)
Canty S (Wokingham)
Cardno J (Aberdeen)
Carmody T (Bristol)
Carruthers B (London)
Chan Y S (Sutton)
Changawala M (Harrow)
Charles S (Winchester)
Cheng H (London)
Chiu K L (London)
Choudhry M (London)
Chu A (Edinburgh)
Clayton C (Bournemouth)
Clough P (St Helens)
Cole A (London)
Cooke G (Sheffield)
Cooke J (Welwyn)
Coonan P (Ipswich)

C (cont'd)

Cooper K (Bourne End)
Cooper R (Wakefield)
Cottingham M (Newcastle Upon Tyne)
Cotton M (Aylesbury)
Courchee D (London)
Coward C L C (London)
Cowdrill P (Camberley)
Cowie D (Aberdeen)
Crawford C (Aberdeen)
Crawshaw J (London)
Cross M (Leatherhead)
Crouch H (Greenhithe)
Crowe R (Derby)

D

Dallas R (London)
Dassruth V (London)
Dassu F (Leicester)
Davies A (London)
Dawson G (Newcastle Upon Tyne)
De Silva R (Camberly)
Deakin J (Manchester)
Dean L (Wigan)
Desa S (Swindon)
Devlin J (Glasgow)
Dhani J (Nuneaton)
Dhillon R (Hinckley)
Dickinson L (Leeds)
Dill-Russell T (London)
Doal A (Loughton)
Dods S (Darlington)
Doeh B (London)
Donohue H (Guildford)
Dowdye D (Welling)
Downey M (Oldham)
Duffin L (Sheffield)
Duffin-Wood A (Witney)
Durkin S (Woking)

E

Enticknap O (Tunbridge Wells)
Esmail U (London)
Everton R (Stoke-On-Trent)
Exton T (Bridgend)

F

Facer T (Chelmsford)
Fan W K (Warrington)
Farmer E (Henley-On-Thames)
Fisher J (Basingstoke)
Fisher L (Manchester)
Fletcher J (Salisbury)
Foreman C (Cleckheaton)
Frankland M J (London)
Furr J (Nottingham)
Fussell I (Cheltenham)

G

Gallen G (Newtownards)
Galloway E (Cambridge)
Garnett R (Cambridge)
Genshaft A L G (London)
Geraghty E (Edinburgh)
Ghimire L (Uxbridge)
Gibbs T (London)
Gilbert M (Sutton)
Gill J (Plymouth)
Gilligan R (Belfast)
Gilshenan T (London)
Glover T (Newcastle Upon Tyne)
Goodhand C (Fleet)
Grady J (Cobham)
Grigoryan S (Romford)
Guinee-O'Connell M (Kettering)
Gull O (Buntingford)

H

Hadfield B (Derby)
Haire C (London)
Hakin L (Kettering)
Hales J (Suffolk)
Hall K (Lancaster)
Hamilton-Brown K (Exmouth)
Hanif Memon O M (Leicester)
Harding T (Baldon Colliery)
Hariharan K (Caldicot)
Harris R (Swansea)
Hart J E (Worcester)
Hart L (St. Albans)
Hartland A (Melton Mowbray)
Hayden D (Shaftesbury)
Heath W (Stourbridge)
Heckford B (Dorchester)

H (cont'd)

Hersi M (Southall)
Hewavitarne J (Kingston Upon Thames)
Hill C (Swansea)
Houghton B (Southport)
House W (London)
Howell R (Castlewellan)
Hughes J (Sunderland)
Hunjan K (Birmingham)
Hunt S (Kings Lynn)
Hunter K (St Neots)

J

James O (Solihull)
James P (Bristol)
Jatoeva L (London)
Jawed H (London)
Jefferson L (Bushey)
Jessa S (Stanmore)
Jethwa R (Birmingham)
Johnson E (London)
Johnstone P (London)
Jones C (Mitcham)
Jones H (Brighton)
Jones L (Aberystwyth)
Jupp J (Eastbourne)
Juwaheer G (Enfield)

K

Kapoor S (Milton Keynes)
Kaur Sahans I (Bedford)
Kavia R (Pinner)
Keane C (London)
Kedge L (Norwich)
Kerley A (Poole)
Khatun R (Romford)
Kipeleka D (Cheltenham)
Kite B (Bristol)
Knight A (Musselburgh)
Kotecha R (Harrow)

L

Laher M (Batley)
Lally P (Bathgate)
Lamont S (Edinburgh)
Langman H (London)
Langridge D (Reading)
Lashbrook G (Warminster)
Lawes B (Verwood)
Lediard A (Redditch)
Lee B (Drifffield)
Lee S (Kettering)
Lin Z (Manchester)
Lina S (London)
Linkeviciute V (Rugby)
Litchfield E (Edinburgh)
Logan J (London)

M

Macgregor J (Glasgow)
Mackay F (Livingston)
Mackenzie D (Newcastle Upon Tyne)
Mahmood O (Birmingham)
Mahon O (Uxbridge)
Majid I (Bury)
Manak B (Coventry)
Manda T (Stockport)
Marquardt R (Barnstaple)
Marsden R (Cheadle)
Massie F (Bristol)
Matthews L (Manchester)
May E (Ashted)
Mcardle C (Reading)
Mcarthur R (Chester-Le-Street)
Mccaffrey L (Bristol)
Mcconville R (Craigavon)
McCormick S (Bathgate)
McKean H (Henley-On-Thames)
Mckenzie S (Manchester)
Mckeown H (Bury St. Edmunds)
Mckinney F (London)
Mcrae K (Hull)
Medway S (Alton)
Meer H (Morden)
Menezes L (Salford)
Miah A (London)
Miller A (Sittingbourne)
Mills Jm (Manchester)
Minall H (Exeter)
Mohamed Y (London)

M (cont'd)

Mohammed N (Leicester)
Moody E (Goring)
Moon C (Aberdeen)
Moore J (Chorley)
Morris E (Leeds)
Morris I (Chesterfield)
Mortimer M (Bury St Edmunds)
Moss T (Manchester)
Msipha S (Barking)
Muthy A (London)

N

Nadeem J (Dundee)
Newby N (York)
Niles K (Canterbury)

O

O'Hagan M (Omagh)
O'Hare K (Banbridge)
O'Kane F (Londonderry)
Okanlawon J (Salford)
Olabooye F (Colchester)
Ormesher R (Wigan)
Ouzzane L (London)
Owen D (Bristol)
Oxenham S (Prestonpans)

P

Palmer T (Beckenham)
Parascandolo L (Nottingham)
Parr G (Lymington)
Patel K (Bexley)
Patel S (Wolverhampton)
Peacock T (Brighton)
Pelcakova B (Bournemouth)
Perry P (Wellingborough)
Phethean T (Oldham)
Pinchin J (Towcester)
Podosenova M (London)
Potter S (Loughborough)
Pushkarna A (Willenhall)

Q

Quinn K (Blandford Forum)
Quinney E (London)

R

Rabey L (London)
Rahman N (Barking)
Raikundalia R (Leicester)
Rapley A (London)
Rechnic Moreno D (London)
Rees S (Brentwood)
Roberts H (Bristol)
Robertson K (Larbert)
Robinson M (Glasgow)
Robinson M (St. Albans)
Rowles O (Salford)

S

Sandwell R (St. Albans)
Sanghera S K S (Coventry)
Sangster L (Aberdeen)
Santos Vicent A (Edinburgh)
Sappal K (Langley)
Sayers A (London)
Siddiqui S T B T S (New Malden)
Sigley E (Stockport)
Simmonds A (London)
Simpson L (Aberdeen)
Singh J (Hayes)
Singh M (London)
Smith C (Glasgow)
Smith E (Benfleet)
Somerville M (Oxford)
Sonoo N (Kingston Upon Thames)
Southam E (Bristol)
Speirs R (Motherwell)
Spencer E (London)
St Flour R (Rickmansworth)
Steele W (Milton Keynes)
Stone M (Cheltenham)
Strange E (Abingdon)
Straughan B (Newcastle Upon Tyne)
Stubbins L (Leyland)
Sunthararajah S (Luton)
Sydenham C (Bristol)

T

Tait D (Newcastle Upon Tyne)
Tanus L (Glasgow)
Telko I (Dartford)
Thomas E (Willenhall)
Tillotson E (Manchester)
Timson C (Hinckley)
Tivey A (Halesowen)
Tong S (London)
Tonkin C (Walton-On-Thames)
Tottle R (Bridgwater)
Trent A (London)
Trivett G L T (London)
Turner L (Newmarket)
Tyrer T (Alcester)

V

Valimohmad Z (Leicester)

W

Walker E (Wakefield)
Walker H (Banbury)
Walker T (Leeds)
Wallace A (Longhope)
Wallace L (Newcastle Upon Tyne)
Walton-Prince A (Manchester)
Ware D (Leeds)
Wariraye A (Dundee)
Warner M (Stamford)
Waude J (Birmingham)
Webster P (Knottingley)
Welbourne E (Bridlington)
West H (Coalville)
Westwood-Cooke R (Lichfield)
Wight S (Johnstone)
Wild J (Gloucester)
Williams M (London)
Williams R (Sittingbourne)
Williams T (Abbots Langley)
Wilsea E (Ware)
Wilson C (Glasgow)

W (cont'd)

Wilson T (Leeds)
Wiltshire L (Harrogate)
Wimborne J O W (London)
Windever K (London)
Winyard P (Manchester)
Woodward S (Worcester)
Woolass J (Harrogate)
Wright H (Derby)

Y

Yeomans E (Shrewsbury)
Yeung C Y (London)

Z

Zaman A Z (Birmingham)
Zeikos K (Edinburgh)
Zhang H (Reading)
Zhang J (Bathgate)
Zheng Q (London)
Zhu A (London)