

**THE CHARTERED INSTITUTE OF TAXATION**  
**MAY 2024 – ADVANCED TECHNICAL:**  
**TAXATION OF OWNER-MANAGED BUSINESSES**

**A**

Adam-Smith C (Chichester)  
Ade L T F A (Harlow)  
Agnew A (Belfast)  
Alvino I (Caterham)  
Anthony G (Shepperton)  
Arberry D (Trowbridge)  
Arthurs L (Bromley)  
Ashcroft H (London)  
Atiour A (Manchester)  
Aujla J (Birmingham)

**B**

Bacon L (St. Ives)  
Barlow Z (Downham Market)  
Barraclough B (Sunderland)  
Barrett M (Edinburgh)  
Barrow D (London)  
Bean S (Manchester)  
Bell M (Lichfield)  
Benham H (Aylesbury)  
Bennett N (Manchester)  
Bletcher E (Oldham)  
Body R (Bury St. Edmunds)  
Boer J (King's Lynn)  
Booton S (Kidderminster)  
Bostock G (Ruislip)  
Bousfield S (Leeds)  
Bracey O (Guildford)  
Breen D J (Hamilton)  
Brice F (Sheffield)  
Brooke C (London)  
Brown J (Beckenham)  
Brown J (London)  
Burnell D (Oldham)  
Butterworth L (London)  
Bygrave A (London)

**C**

Callander S (Dumfries)  
Campbell V (Birmingham)  
Candy M (Wandsworth)  
Carty R (London)

**C (cont'd)**

Carvalho L (London)  
Charlton M (Egham)  
Chatta U (London)  
Chen X (Salford)  
Clark S C (Bristol)  
Coleby K (Leeds)  
Collett S (London)  
Collins H (Newbury)  
Collins Hayward Z (Huddersfield)  
Conway D (Wiltshire)  
Cook H (Chippenham)  
Cooper M (Spalding)  
Corbett O (Barnet)  
Coupe B (Birmingham)  
Crane W (Huddersfield)

**D**

Dale L (Leeds)  
Darbar A (Leicester)  
Davidson R (Carlisle)  
Davies T (Manchester)  
Davis R (Stoke-On-Trent)  
Decmar J F D (Reading)  
Dennett J (Mountain Ash)  
Dermont L (Welwyn)  
Dragan I (London)  
Dyer A (Mayfair)

**E**

Eccleshall B (Norwich)

**F**

Fairley A (London)  
Fallows O (Derby)  
Farquhar L (Cambridge)  
Fernando B (Basingstoke)  
Forsyth L (Aberdeen)  
Fraitis S (Manchester)  
Fry L (London)  
Fry M (Burnham-On-Sea)  
Furneaux G (Plymouth)

**G**

Gaines G (Uckfield)  
Gant A (Bromley)  
Gibb C (London)  
Giles G (Holmfirth)  
Gill T (Brockenhurst)  
Gillard N (London)  
Godfrey G (Bristol)  
Godsal C (Canterbury)  
Goldsbrough C (Salford)  
Gomez J S (Aberdeen)  
Grant P (Liverpool)  
Grant S (Colchester)  
Gray Sajg (Truro)  
Greenall B (Stockport)  
Greenfield H (Nottingham)  
Gregory L (Altrincham)  
Gritter N (Inverness)  
Groutage L (Sutton Coldfield)  
Guest J G (Brentwood)

**H**

Halbert-Cullen M A H (Plymouth)  
Halford L (Gloucester)  
Hall C (Halesowen)  
Hamilton M (Belfast)  
Handley L (Glasgow)  
Hardy R (Loughton)  
Harrison C (Waltham Cross)  
Harvey A (Birmingham)  
Hayward M (London)  
Hendren R (Ayr)  
Higson J (Kirkham)  
Hover E (London)  
Hughes C (Northampton)  
Hughes E (Swansea)  
Hughes O (London)  
Hull E (Craigavon)  
Hussain M (Bristol)  
Hutchings J (London)  
Hyde L (Biggleswade)

**I**

Ideson J (Newcastle Upon Tyne)  
Issac N (Barry)

**J**

James F (Exeter)  
Jasinska K (Reading)  
Jeffrey S (Edinburgh)  
Jenks-Gilbert L (Salford)  
Jermy M (Cambridge)  
Jones S (London)  
Jones S (Manchester)  
Jones W (Cullompton)

**K**

Kaminsky D (Sheffield)  
Kanthithas V (Hayes)  
Khuttan A (Birmingham)  
Kilbridge S (London)  
Kimber S (Horsham)  
King G (Hornchurch)  
Klair A (Coventry)  
Kotadiya A (Rotherham)  
Kreutle K (Newton Abbot)  
Kwok S N (Harrow)

**L**

Lad I (Leeds)  
Lamper J (Lincoln)  
Lawson B (Sheffield)  
Lee D (London)  
Lemon R (Bristol)  
Lenney M (Manchester)  
Leo G (Preston)  
Leuchars E (Horsham)  
Leung T K (Belfast)  
Lifford O (London)  
Little E (London)  
Lloyd N (Pontypool)  
Lonergan J (Norwich)  
Long S (Llantwit Major)  
Low J (Leeds)  
Lowe A (London)  
Lunn R (Southampton)  
Lupson A (Ickenham)

**M**

Mander J (London)  
Manners E (London)  
Manson P (Aberdeen)  
Marsh J (Oxford)  
Masood S (Manchester)  
Matthews O (Cwmbran)  
May H (Swindon)  
May W (Stafford)  
Mcallister A (Bangor)  
Mccaal A (Leeds)  
McClellan J (Reading)  
McCormick F (Harrow)  
Mcfarlan C (Bristol)  
Mcfarlane J (Tipton)  
Mclaughlin C (London)  
Mcwhirter V (Horley)  
Miller R (Sheffield)  
Mills H (Carlisle)  
Mills J (Salisbury)  
Minall P (Brighton)  
Mistry J (Ashton-Under-Lyne)  
Montague M (London)  
Montgomery R (Belfast)  
Morrison C (Dundee)  
Mould J (Rayleigh)  
Mourato Atkinson N (St Albans)  
Murphy E (Cheltenham)  
Murphy E (Leeds)

**N**

Nandra J (Derby)  
Nechaeva O (London)  
Nelson A (Carrickfergus)  
Neville M (Solihull)  
Nicol M (Motherwell)  
Niziolek K (London)

**O**

Odyniec J (Birmingham)  
Oliva S (Bangor)

**P**

Pardy S (Christchurch)  
Parker H (London)  
Parr T (Hemel Hempstead)  
Parrott L (Surbiton)  
Pascoal De Freitas I (Sidcup)  
Patel P (Fleet)  
Patel S (Leicester)  
Paterson A (Manchester)  
Paul S (Magherafelt)  
Petrinovics E (Worsley)  
Pettifor M (London)  
Pin G (Reading)  
Plant J (Ashbourne)  
Poddar K (Birmingham)  
Pratt G (Salisbury)  
Prior E (Wisbech)  
Protopapa M (Gateshead)  
Pryer O (Altrincham)  
Pucknell B (Dawlish)

**Q**

Quinn M (Reigate)  
Quinn R (London)

**R**

Rawji D (London)  
Reed J (Birmingham)  
Rehman K (Nuneaton)  
Richardson A (Pudsey)  
Richardson M (Sunderland)  
Riley-Lowe C C (Paignton)  
Robinson A (London)  
Robinson J (Newton-Le-Willows)  
Robinson K (Droitwich)  
Rose R (London)  
Ross E (Edinburgh)  
Rowley E (Welwyn Garden City)  
Rupani N (Birmingham)  
Russ A (London)  
Rust D (Milton Keynes)  
Rylatt C (Mickleover)  
Rylatt J (Lincoln)

**S**

Sancho T (Bristol)  
Sandhu S K (Birmingham)  
Saraf S (London)  
Sarai D (West Bromwich)  
Sargent B (Bishop's Stortford)  
Satchithananthan S (Welling)  
Saudi T (Lytham St. Annes)  
Schumacher A (Chigwell)  
Schwarz N (East Grinstead)  
Scrimshaw W (Halifax)  
Selby J (Ipswich)  
Shah H (London)  
Sherrell R (Melbourne)  
Shimla S (Southampton)  
Shirran A (Aberdeen)  
Shrewsbury-Gee S (Altrincham)  
Sibley W (Ringwood)  
Siddiqua A (Birmingham)  
Singh H (Epsom)  
Singh K (Romford)  
Slater J (Newcastle Upon Tyne)  
Smithers R (Birmingham)  
Somrah P (Uxbridge)  
Stephens F (Callington)  
Stephens G (London)  
Stephens-Collins T (London)  
Stocks C (London)  
Stubbs A (Burnley)  
Suero A (Wirral)

**T**

Tailor P (London)  
Tan R (Birmingham)  
Tebbutt E (Chatham)  
Terry J (Kidderminster)  
Thakrar D (Leicester)  
Thom E (Aberdeen)  
Thomas-Lockwood G (Huddersfield)  
Thompson M (Runcorn)  
Thornton M (London)  
Todd J (Morpeth)  
Tracy L (London)  
Tsang Cy (Wallington)  
Tsani E (Cardiff)  
Turnbull H (Swadlincote)

**V**

Viegas Maine R (London)  
Viney H (Weymouth)  
Vora A (London)  
Vu H (London)

**W**

Wade T (Cheltenham)  
Waheed K (Birmingham)  
Wainwright M (London)  
Wait J (Southampton)  
Walpole N (Billericay)  
Walsh R (Durham)  
Wan A (London)  
Wang Y (London)  
Warwick R (Godalming)  
Webster E W (Norwich)  
Weddell J (London)  
West L (Guildford)  
Wheeler C (Bracknell)  
Wheeler C E (Colchester)  
Whisker C (Cambridge)  
Widdowson M (St Albans)  
Wijekoon S (Sutton)  
Wilkins L (Port Talbot)  
Williams H (Penrith)  
Willsmore-Ang K P W (Truro)  
Wood S (Bristol)  
Woodcock Sharman B (Bury)

**Y**

Yeung K C (Salford)  
York E (Southampton)