

## THE CHARTERED INSTITUTE OF TAXATION

### MAY 2023 – ADVANCED TECHNICAL: TAXATION OF OWNER-MANAGED BUSINESSES

#### A

Abramson S (Leeds)  
Adams D (Maidstone)  
Adedoyin A (Guildford)  
Ademuwagun O A (Luton)  
Affleck J (Oldham)  
Amin K (London)  
Aminuddin M (London)  
Andrews A (London)  
Angelides A (Sheffield)  
Apedaile O (Newcastle Upon Tyne)  
Apps G (London)  
Atkins M (London)

#### B

Badat A (Bolton)  
Baig R (Aberdeen)  
Ballamy B (London)  
Bandali M (Peterborough)  
Banjo S (London)  
Banks R (Mirfield)  
Barford A (Royston)  
Barham H (Hockley)  
Beer N (Tavistock)  
Bevan S (Farnborough)  
Bhabutta M (Loughton)  
Bickers F (Oxford)  
Bird T (Exeter)  
Blackman H (London)  
Boad S (Norwich)  
Bothe J (Norwich)  
Bourke L (Reading)  
Boyall Y (St. Albans)  
Brame J (Ashford)  
Bridgman G (Newbury)  
Brooks A (Southampton)  
Brown A (Bristol)  
Bull C (Andover)  
Butt C (Edinburgh)

#### C

Cameron R (Fraserburgh)  
Campbell H (Paisley)  
Cartwright L (Altrincham)  
Catley M (Watford)  
Cheema S (Leicester)  
Child D (Sidcup)  
Ciniltani V (Edinburgh)  
Clouston A (Aberdeen)  
Cole J (Oxford)  
Collier-Taylor T (York)  
Collingwood P (Bristol)  
Cooling A (Altrincham)  
Coombs T (Poole)  
Cowley T (London)  
Crick N (Addlestone)  
Crooks A (Glasgow)  
Crowne J (London)  
Cuerden S (Preston)

#### D

Dang Q A (Wallington)  
Davies T (Barry)  
Davila E (London)  
Davis J (Kingswinford)  
Desai N (Blackburn)  
Dick G (Chester)  
Dixon L (Ryton)  
Donohoe A (Godalming)  
Dorrian H (Belfast)  
Doughty E (Terrington St Clement)  
Dubb R (Halesowen)  
Duncan-Almond R (Wakefield)  
Dunn R (Aberdeen)  
Dunne A (Bedworth)  
Durham A (Gateshead)

#### E

Eastman L (Bristol)  
Ewart J (Glasgow)

**F**

Fahy M (Birmingham)  
Fairhall E (Sutton)  
Falconer T (Cardiff)  
Farah I (Liverpool)  
Farrington G (Maidstone)  
Feather C (Bradford)  
Fellerman L (London)  
Ferguson L (Inverness)  
Ferrigno A (London)  
Fitzmaurice E (Watford)  
Forrester E (Glasgow)  
France K (Northampton)  
Francis S (Manchester)  
Freeman L (Manchester)  
Friel J (Glasgow)

**G**

Gami N (Rickmansworth)  
Gauthier J (Manchester)  
Georgiou L (Leeds)  
Gill A (Leicester)  
Goldberg A (London)  
Goncalves A (Glasgow)  
Gonzalez-Ong R B (Aberdeen)  
Goonjur D (Purley)  
Granger E (Derby)  
Grantham K (Henley-On-Thames)  
Gray J (Banbury)  
Greaves E (Peterborough)  
Green S (London)  
Guttridge M (Bristol)

**H**

Haigh S (London)  
Haire J (Bristol)  
Halai K (London)  
Hall C (Spennymoor)  
Hammond A (London)  
Harris E (Stockport)  
Harvey J (London)  
Hateley H (Stroud)  
Hau K L (Harrow)  
Hay L (Dundee)  
Healy N (Billericay)  
Henderson J (Edinburgh)  
Hennessey B (Pontefract)  
Henry J (Edinburgh)

**H (cont'd)**

Herbert K (London)  
Heron D (Leeds)  
Hoare A (Billingshurst)  
Hodgkiss T (Cambridge)  
Hodgson L (Bridlington)  
Holdgate K (Edinburgh)  
Holmes N (Belfast)  
Horan J (Rotherham)  
How T F (London)  
Huang S (Bristol)  
Hughes D (Caterham)  
Hughes H (Sutton Coldfield)  
Hughes J (Edinburgh)  
Hurst A (London)  
Hussain N (Redditch)  
Hutchinson S (London)

**I**

Inns C (Lordswood)  
Iqbal M (West Drayton)  
Isborne K (Basildon)

**J**

Javid M (Bolton)  
Jelley P (Watford)  
Jones C (Ipswich)  
Jones H (South Ockendon)  
Joy D (Ipswich)

**K**

Kampira R (Leicester)  
Kaur S (Coventry)  
Keets D (Wimborne)  
Kellett S (London)  
Khurshid A (Crawley)  
King S (Sittingbourne)  
Klein F (London)

**L**

Lam Yuk Wang L (London)  
Lamaris S (Reading)  
Lamport K (Leeds)  
Lane A A (London)  
Lane S (London)  
Langdown M (Birmingham)

**L (cont'd)**

Lee E (Southampton)  
Legg G (Newcastle Upon Tyne)  
Leggate B (London)  
Leung H T D (Oldham)  
Levy B (Chorley)  
Lewis E (Treharris)  
Liu R (London)  
Lockwood J (Bedford)

**M**

Mace K (Bournemouth)  
Macleod A (Bristol)  
Macrobbie A (Stirling)  
Magia C (Mitcham)  
Makwana K (Leicester)  
Malek M (Leicester)  
Marshall G (Cambridge)  
Massey M (Belper)  
Mastrangelo D (London)  
Mather D (Bishop Auckland)  
Mccall R (Witney)  
Mccullagh P (Omagh)  
Mcewen E (Bristol)  
McKenna K U (Belfast)  
Mccloskey L (Motherwell)  
Mcnally-Summers S (Edinburgh)  
Mcnutt R (Edinburgh)  
Mehmood A (Bradford)  
Mei D (London)  
Metters A (Bedford)  
Midgley G (Hull)  
Mitchell-Claxton D (Coventry)  
Moral Perez A (London)  
Morgan J (Taunton)  
Morris T (Cardiff)  
Moth P (Belfast)  
Munday A (Weybridge)  
Murphy E (Newry)  
Mutch R (Glasgow)

**N**

Navickaite D (Liverpool)  
Nelson A (Birmingham)  
Nevens L (Morpeth)  
Ng H N F (Watford)  
Nia M (Bolton)  
Nicholson P (London)  
Nield S (Nottingham)

**N (cont'd)**

Norman B (Manchester)  
Norman C (Ironville)

**O**

O'Brien I (Henley-On-Thames)  
Oddy C (Huddersfield)  
O'Hara M (Macclesfield)  
O'Higgins P (London)  
Orobiej-Asher J (Glossop)  
O'Sullivan L (St. Albans)  
Owen C (Sheffield)

**P**

Paget T (Derby)  
Parkes K (Doncaster)  
Patel A (London)  
Patel H (Slough)  
Patel K (Woodford Green)  
Patel M (Bolton)  
Patel P (London)  
Patel R (London)  
Paul R (Wolverhampton)  
Peel J (Sutton Coldfield)  
Persky Z (Radlett)  
Pettitt A (London)  
Phipps H (Leatherhead)  
Pianca G (Poole)  
Pinchen S (Poole)  
Pointer B (Romsey)  
Pound N (Swindon)  
Powell S (Bristol)  
Pownall J (Fulwood)  
Price J (Knighton)  
Pritchard M (Edinburgh)  
Prockter R (London)  
Puri A (Feltham)

**R**

Raeburn S (Bedford)  
Rahman S (London)  
Read H (Nottingham)  
Reardon T (Chelmsford)  
Rees F (Bristol)  
Rehman H (Birmingham)  
Reid I (Glasgow)

**R (cont'd)**

Reid R (Lanark)  
Reilly J (Dartford)  
Richards E (Horsham)  
Richardson G (London)  
Richens E (Manchester)  
Riley S (Manchester)  
Roberts R (Crowthorne)  
Rogers J (Bury St. Edmunds)  
Rogerson C G (Nottingham)  
Ruda N (Leicester)

**S**

Saffhill R (Bedford)  
Samet B (London)  
Sanders S (Tiverton)  
Sandhu H K (Rochester)  
Sands A (Heathfield)  
Saunderson C O (London)  
Scott C (Egham)  
Sheraz A (Birmingham)  
Shillam S (Bishops Stortford)  
Sidon M (London)  
Singh S (Preston)  
Sivaloganathan P (Hemel Hempstead)  
Skudder-Moore A (Bromley)  
Sloane N (Belfast)  
Smith A (Dundee)  
Smith C (Telford)  
Soden C (London)  
Spratt J (Salisbury)  
Stevenson H (Mansfield)  
Stuart L (Chadderton)  
Subercaseaux L (Horsham)  
Sumanasekera I (London)  
Swinden L (Castle Donington)

**T**

Tah S (Hounslow)  
Talbot S (Leighton Buzzard)  
Taylor M (London)  
Taylor R (Winchester)  
Thapa N (Northolt)  
Thomas M (Bridgend)  
Thomas S (London)  
Thompson L (Croydon)  
Thomson J (Beaconsfield)  
Thornton E (Farndon)

**T (cont'd)**

Townsend A (Maidstone)  
Townsend C (Birmingham)  
Townsend S (Warrington)  
Treadgold I (Guildford)  
Turner F (Haslemere)

**U**

Uddin A (London)  
Ulmann E (Edinburgh)

**V**

Veasey J (Redhill)  
Vjestica A (Kettering)  
Vokoun M (London)

**W**

Wait A J W (Bristol)  
Wallis E (Christchurch)  
Walton J (Swanley)  
Wang J (Manchester)  
Ward N (Craigavon)  
Waterhouse L (Tonbridge)  
Wehling M (Orpington)  
Whillans A (Farnham)  
White M (Southsea)  
Whitehead M (Leeds)  
Wilkins H (Bristol)  
Williams L (Stockbridge)  
Williams S (Lichfield)  
Willis J (London)  
Wilson C (Bonnybridge)  
Wise A (Plymouth)  
Woodstock K (London)  
Wordingham R (London)  
Wright F (Troon)  
Wyllie M (Mauchline)

**X**

Xiao D (Stocksfield)

**Y**

Yates T (Southampton)

Young W (London)

**Z**

Zaba H (Bristol)

Zawalnycky S (London)