

**THE CHARTERED INSTITUTE OF TAXATION**

**NOVEMBER 2018 - ADVISORY: VAT ON CROSS-BORDER  
TRANSACTIONS & CUSTOMS DUTIES**

**A**

Annand K (Edinburgh)  
Austin D J (Bodmin)

**B**

Bateman S C (London)

**C**

Collins A (Exeter)

**D**

Dawes A (Chelmsford)

**H**

Howard A (Southampton)

**J**

Jiao Y (New Malden)

**L**

Lomas C (Leeds)

**M**

Massey-Reed G (London)  
McGowan K (Haywards Heath)  
Mitchell A (Salisbury)

**P**

Pearson G (Leeds)  
Poole D N (Stoke-On-Trent)  
Potharatnam A (London)

**R**

Rosa N (Radstock)

**S**

Saunders N (Poole)  
Small G A (Chester Le Street)  
Smith J (Bristol)  
Somani A F (Peterborough)

**T**

Tarnovetska N (London)  
Thompson R (Milton Keynes)

**V**

Vatrasova M (Reading)  
Verberckmoes K (London)