

## THE CHARTERED INSTITUTE OF TAXATION

### NOVEMBER 2018 - ADVISORY: TAXATION OF OWNER-MANAGED BUSINESSES

#### A

Adam R (London)  
Ahmed M (Ipswich)  
Alexander J F (Cupar)  
Alford V (Plymouth)  
Aliane R (Crawley)  
Allan A (Paisley)  
Anderson T (Burton-On-Trent)  
Andrew T (York)  
Arnold T (Cambridge)  
Asante-Wiredu K (Theale)  
Ashraf I (Wandsworth)  
Avital B (Stanmore)

#### B

Bangladesh F (Ilford)  
Barnes D (Guildford)  
Barnes J K (Belfast)  
Barry R L (Cardiff)  
Barter R (Pontyclun)  
Bayliss D (Bury St. Edmunds)  
Beard M (Thame)  
Beckett M T (Whitland)  
Beesley N (Guildford)  
Bell V (Wellingborough)  
Benbow R J (Haddington)  
Bird E (London)  
Blyth A (Bonnyrigg)  
Boddington M R (Chippenham)  
Boyer J (Berrow)  
Breen A (Belfast)  
Brooke B (Liversedge)  
Brooking R (Exeter)  
Brown J (Bungay)  
Brunsdon-Brown E (Exeter)  
Bryan L (Leeds)  
Buckland H (Christchurch)  
Bulgarelli A (Aylesbury)  
Burnside A (Carrickfergus)  
Byers L (London)

#### C

Callaghan J (Lightwater)  
Calow A (Bolton)  
Campling N (Billericay)  
Carey R (London)  
Carson C (London)  
Chick A (London)  
Cleary D (London)  
Clee M (Bristol)  
Cooper H (Feltham)  
Cornett A (Craigavon)  
Corr A (Reading)  
Cotton C (Bristol)  
Cowan A (Dundee)  
Cundall A (Cambridge)  
Curthoys L (Monmouth)

#### D

Darby R (Manchester)  
Davies R (Reading)  
Dent A J (Carlisle)  
Dharamsi S (Watford)  
Dickinson J (Aldershot)  
Ding X (Bracknell)  
Dixon R (Wirral)  
Donnelly P J (Bearsden)  
Doshi H (Ashford)  
Dowdell P (London)  
Down C (London)

#### E

Edwards M (Cranbrook)  
Elliott L (London)  
Elliott R (Birmingham)  
Evans K (Hove)

**F**

Faiz F (London)  
Fattah H (Glasgow)  
Finch J (Reading)  
Fine A (London)  
Finney E (Exmouth)  
Foggin L (Coatbridge)  
Fox G (Watford)  
Fox S (Peterborough)  
Furne J E (Woodford Green)

**G**

Gainham L (Kingswinford)  
Garlick J (London)  
Gibson H (Exeter)  
Gibson H (Thetford)  
Gibson-Smith G (Brentford)  
Giraudeau S G (Broxburn)  
Glenn V (Nuneaton)  
Goddard K (Warwick)  
Goodrum M (London)  
Gorelova L (Salisbury)  
Gorringer J (Sutton)  
Goss M (Milton Keynes )  
Gove H (Aberdeen)  
Graham J C (Glasgow)  
Green J M (Salisbury)  
Greenwell J (Northallerton)  
Griffiths D (Hove)  
Griffiths N (Southampton)  
Grime L (London)

**H**

Hailstones S (Glasgow)  
Halliday J (Hedgeend)  
Harding J (Houghton Le Spring)  
Harlow J (London)  
Hayden L (Cambridge)  
Hendrickx K (Blackpool)  
Hine R (Witham)  
Hodgkinson N (King's Lynn)  
Howard M (London)  
Hughes A (London)  
Hume C (Westcliff-On-Sea)  
Hunt D (York)  
Hussain K (Coventry)  
Hutchison A (Derry)

**I**

Iles S H (Bristol)

**J**

Jackson C (Bristol)  
James C (Leicester)  
Jenkins H (Newark)  
Jenkins K A (Brockenhurst)  
Jewitt E (Leeds)  
Jhalla A (Worcester Park)  
Johnstone C (Bolton)

**K**

Keane A (Banbury)  
Kelly R (Tadworth)  
Kemp M (Leeds)  
Khan M H (Bristol)  
Khanna M (Harrow)  
King H (Aylesbury)  
King M (Hove)  
Knowles R (Broadstone)  
Korta J A (London)  
Kyle D (Carlisle)  
Kyprianou A (Birmingham)

**L**

Lansdell J (London)  
Liddiard S (Coventry)  
Litkiewicz M (Chatham)  
Little N (Craigavon)  
Liu J X (Birmingham)  
Longdon E (Chelmsford)

**M**

MacGregor J (Glasgow)  
Maini R K (Southend-On-Sea)  
Mak T (Enfield)  
Man J (Northwood)  
Manro R (Bath)  
Maslen N (Billericay)  
Masters P (Truro)  
Mattacott K (Sevenoaks)  
McAlister B (Armagh)  
McFarlane V (Leeds)  
McGachie E (Edinburgh)  
McGaw J (Newport)

**M (cont'd)**

McIlroy R (Belfast)  
Merry H (Kingston Upon Thames)  
Miles D (Ruislip)  
Miles V (Stafford)  
Miss S (Reading)  
Moles R (Reading)  
Morgan S G (London)  
Morris H (Cardiff)  
Moyeen J (London)

**N**

Nandha R (Bedford)  
Nealey D P (Oxford)  
Negentsova D (Enfield)  
Ng F (Southampton)  
Nicolasora N (Havant)  
Nops C (London)

**O**

O'Connor T (Milton Keynes)  
Oldfield M (Bristol)  
O'Sullivan H (Crowborough)  
Ottey A (Belfast)

**P**

Pace M (Macclesfield)  
Pargetor K (Nuneaton)  
Park E (London)  
Parker G S (London)  
Parmar J (Harrow)  
Parr R (Hemel Hempstead)  
Patel T (London)  
Paterson C (Fleet)  
Pathak M (Ilford)  
Paton D (Fareham)  
Patterson N (Paignton)  
Paul L (Bristol)  
Pell O (Belper)  
Pennington N (London)  
Perez E (Selby)  
Perrin D (Neath)  
Pinches K (Shrewsbury)  
Pollock A (Birmingham)  
Pomfret L (Wymondham)  
Poulton J D (Wolverhampton)  
Powell H (London)

**P (cont'd)**

Pratley S (Maidenhead)  
Procter D (Bishops Stortford)  
Purkiss S (Buckingham)

**R**

Ralph C (Bacup)  
Ramm O (Guildford)  
Ratcliffe P (Purley)  
Riding K (Downham Market )  
Rigg A (Sutton Coldfield)  
Robertson A (Stoneywood)  
Robinson A (Huddersfield)  
Rout H (Ascot)  
Rutherford M (London)

**S**

Sandor E (Pease Pottage)  
Sarwar M (Burnham)  
Savjani P (Mitcham)  
Scott T (Ballymena)  
Seeley V (Diss)  
Shabir N (Birmingham)  
Shala G (London)  
Shaw K (Inverness)  
Shiple A (Poole)  
Sommerfelt N (Bushey)  
Spalding H (Fareham)  
Spaul S A (Norwich)  
Stephenson T (Portsmouth)  
Stokes A (Durham)  
Stretton L (Birmingham)  
Stubbs E (London)  
Subba S (Morden)  
Sutherland E (Glasgow)

**T**

Tanner S (Beckenham)  
Targett R M G (Bristol)  
Thake G (Caldecote)  
Theochari E (Bristol)  
Thickitt N (Woodbridge)  
Thompson A D (Colchester)  
Tough R J (Exeter)  
Trivedy H (Ruislip)  
Tucker C (Birmingham)  
Turner B (Lincoln)

**T (cont'd)**

Tweddle H (Market Drayton)

Tyers H (London)

**U**

Upreti A (Barnet)

**V**

Voicehovsky S (Bristol)

**W**

Wade D (London)

Wang T (London)

Waters R (Stockport)

Watson G (York)

Weatherburn J (London)

Webber L (Wokingham)

Weeks J (Chelmsford)

West C (Lytchett Matravers)

Wheeler J L (Purton)

Whiley M E (Nottingham)

White P (Emsworth)

Whitfield L (Newark)

Williams N (High Wycombe)

Willows J (Glasgow)

Wilson C (Tunbridge Wells)

Wilson K (Ormskirk)

Wingfield W (Sudbury)

Worthington M (Exeter)

**Y**

Youll S (Bristol)

Young E (Pickering)

Yule A (Glasgow)