

## THE CHARTERED INSTITUTE OF TAXATION

### MAY 2021 – ADVANCED TECHNICAL: TAXATION OF OWNER-MANAGED BUSINESSES

#### A

Abbott J (Chester)  
Adam-Akhtar R (Manchester)  
Adebambo I (London)  
Adlard E (Hull)  
Afari S (London)  
Ahmed A (Leeds)  
Akhtar N (Rossendale)  
Akhtar W (London)  
Akhter F (London)  
Al-Attar Y (Witney)  
Alexander M (Glasgow)  
Ali Mya (London)  
Allawi M (London)  
Allen J (Southend-On-Sea)  
Allison E (Bristol)  
Allsop L (Cobham)  
Alun-Jones T (London)  
Amaihe R (Oswestry)  
Andreca M (Leeds)  
Andrews E (Kent)  
Ang C T (Birmingham)  
Annette Z J (Bristol)  
Antley-Slater N (Warrington)  
Anton J (Aberdeen)  
Appleyard M J (Lincoln)  
Argo W (Rickmansworth)  
Arif S (Derby)  
Arole A A (Harrow)  
Asbury E (Atherstone)  
Ashton C (Skelmersdale)  
Asif S (London)  
Atherden M (London)  
Atherton P (Bristol)  
Attwood J (Hereford)  
Aulak D (Birmingham)  
Azad Z (Chesham)

#### B

Babafunso T (Manchester)  
Baines L A (Leeds)  
Baker C (Deal)  
Balachandran K (London)  
Balciute G (Bristol)

#### B (cont'd)

Balciute G (Manchester)  
Ballaster T (Beckenham)  
Balogun S (Chatham)  
Bancroft S (Burton-On-Trent)  
Barak T (London)  
Barratt E (Woodford Green)  
Bayliss T (Belfast)  
Beal E (Amersham)  
Beams N (St Albans)  
Beckinsale T (Cardiff)  
Beddall S (Kingswinford)  
Beedham D (Wellingborough)  
Beeke S C (Carshalton)  
Beeson M (Wolverhampton)  
Bevis G (Bristol)  
Bhusari M (London)  
Bird A (Leicester)  
Bishnoi H (London)  
Blades A (Portsmouth)  
Blakeman P (Manchester)  
Bointon S (Birmingham)  
Bonner C (Glasgow)  
Boothman L (Gravesend)  
Botting D (Stevenage)  
Brace E (Liphook)  
Bradshaw H (St Peter Port, Guernsey)  
Bramley C (Rugby)  
Brania K (Chesterfield)  
Brett R (Macclesfield)  
Broad R (Manchester)  
Broderick M J (Bicester)  
Brooker J W S (Reigate)  
Brooker R O (Surbiton)  
Brown D (Glasgow)  
Brown E (Brighton)  
Brown G (Yate)  
Brown L (Blackpool)  
Brown L (Horsham)  
Broxup J L (Salisbury)  
Bryant S (Tunbridge Wells)  
Buck S (Ilkeston)  
Buller G (London)  
Burger J (Birmingham)  
Burn O (Gateshead)

**B (cont'd)**

Butler L (Bedfont)  
Byrne D (Glasgow)

**C**

Cadd S (Plymouth)  
Cain O (Surbiton)  
Calladine C (Southampton)  
Campbell H (Glasgow)  
Campbell N (Inverness)  
Carnegie G (London)  
Carswell G (Brentwood)  
Carter J (Nottingham)  
Casey L (Sutton)  
Cattermole S (London)  
Chan C (Edinburgh)  
Chan L K (Hong Kong)  
Charlotte T (Borehamwood)  
Chauhan R (Enfield)  
Chawla A (Heston)  
Chen I (Southampton)  
Chen S (Andover)  
Chen X (London)  
Cheung M Y (Manchester)  
Chopra A (Isleworth)  
Christian G (Kirk Michael, Isle of Man)  
Christian R (Edinburgh)  
Clark J (Aberdeen)  
Clark J (Gillingham)  
Clement L (Camelford)  
Cogan M (Bristol)  
Coleman E (Oakham)  
Collins H (London)  
Constantin M M (Leeds)  
Cook S (Spalding)  
Coombe B (Manchester)  
Cooper A J (York)  
Coulson L (Bristol)  
Coulter E (Newport)  
Cox G (London)  
Crossan E (Antrim)  
Cruces Romero A (London)  
Cruickshank J (Edinburgh)  
Curry C (Littlehampton)  
Curtis-Evans H (Manchester)  
Cyna S (Borehamwood)

**D**

D'Agostino M (Northampton)  
Dalton A (Antrim)  
Damron L (Emsworth)  
Darling J (Ballyclare)  
Darvill R (St. Leonards-On-Sea)  
Davies H (Bristol)  
Davies K (Huntingdon)  
Davies T (Bridgend)  
Davis J (Ipswich)  
Day J (Esher)  
Day L (Doncaster)  
Dennis D (Southampton)  
Dennison F (Grange-Over-Sands)  
Desai M A (London)  
Dhanjal G (Walsall)  
Dhesi R (London)  
Dicken S (Middlesbrough)  
Disley A (Ellesmere Port)  
Dissanaike A (Pinner)  
Ditton J (Brixton)  
Dixon T (Guildford)  
Dobson O (Swindon)  
Dodge I (Berkhamsted)  
Douglas-Lamb E (Warwick)  
Dray C (Rochester)  
Drummond L (Kingussie)  
Dudden K (London)  
Duncan B (London)  
Duncan C (Horsham)  
Dunn R (Newbury)  
Dunning C (Leeds)

**E**

Eagle C (Bishops Stortford)  
Edwards H (Brentford)  
Emerson S (Harrogate)  
Emerson S (Norwich)  
Emery D (Dorking)  
English D (Thornton Heath)  
Fallon B (London)  
Fallon Z (London)  
Fan M (Bristol)  
Faux V (Fleet)  
Fearon M (Carlisle)  
Finch H (Port Erin, Isle of Man)  
Flather T (London)  
Flew K (Tintagel)  
Fogou T (London)

**F (cont'd)**

Foster C (Gravesend)  
Franklin L (Wokingham)  
Freke R (Bournemouth)  
Furness M (Helston)

**G**

Galia U A (Birmingham)  
Gao J (Edinburgh)  
Gardner R (London)  
Getley C (St. Neots)  
Gibson-Long C (Nottingham)  
Glover C (Guildford)  
Godwin R (Bexhill-On-Sea)  
Golding C (London)  
Gorman T (Southampton)  
Goscomb J (Manchester)  
Gould K (Exeter)  
Gray A (Newtownards)  
Gray N L (Kelso)  
Green J N (London)  
Greenhill L C (Maidstone)  
Greenwood E (Newport)  
Grewal P (London)  
Griffin P (Waltham Cross)  
Griffiths A (Barton On Sea)  
Griffiths L (Barton On Sea)  
Grogan S (Southport)  
Gu W (London)  
Gupta G (New Delhi, India)

**H**

Ha S (London)  
Hafeez S (Luton)  
Hagreen J (Whitehaven)  
Hale L (Walsall)  
Halford D (Dursley)  
Hall C (Bridgend)  
Halliday R (Pontyclun)  
Hallows A (Henfield)  
Halls J (March)  
Hancock C (Newcastle Under Lyme)  
Hancock K (Callington)  
Hand H (Penryn)  
Hanrahan A (London)  
Hanrahan G (Lewes)  
Hardern R (Henley-On-Thames)  
Hardy C (Barnsley)

**H (cont'd)**

Harman R (Romsey)  
Harries C (London)  
Harrison E (Sunderland)  
Harte C J (Middlesbrough)  
Hartley A (Leeds)  
Hashmani H (London)  
Hathaway D (Peel)  
Hayes L (Sheffield)  
Heer H (Chinnor)  
Henderson L (Much Wenlock)  
Henry R (Strabane)  
Henville D (Cullompton)  
Hess A (Hull)  
Hicks A (Worcester)  
Higgins A (Barnsley)  
Higinbotham A (Congleton)  
Hill C (Belfast)  
Hill T (Wolverhampton)  
Hills S (Exmouth)  
Hindley B (Inverness)  
Hinson M (Brough)  
Holloway E M (Maidenhead)  
Homer L (Birmingham)  
Hooper R (Stanford-Le-Hope)  
Hopkins H (Willand)  
Horne R (Reading)  
Hoult A (Leeds)  
Houri D (Stanmore)  
Howarth J (Darlington)  
Hughes T (London)  
Hughesman J (London)  
Hulme R D S (Stockport)  
Hunt E (London)  
Hurren J (St Albans)  
Hussain A (Nottingham)  
Hutt C (Guidford)  
Hyslop G (Edinburgh)

**I**

Imran M (London)  
Inderbitzin-Stone J (Brighton)  
Islam S (Sutton)

**J**

Jacobs T (Manchester)  
 Jain S (London)  
 Jakovleva K (Rushden)  
 James B (Belfast)  
 Jarvis O G (Norwich)  
 Jinks G (Chesterfield)  
 Jones D (Wrexham)  
 Jones E J (Hengoed)  
 Jones G (Weymouth)  
 Jones L (Romford)  
 Jones M (Blackburn)  
 Jones M (Stafford)  
 Jones S (Southampton)  
 Jones S T R (Leamington Spa)  
 Jones V (Pudsey)

**K**

Kainth K (Coventry)  
 Kalispera C (Enfield)  
 Kanesalingam D (Ilford)  
 Karunanithy R (Edmonton Green)  
 Kaur J (London)  
 Kaur S (Rochester)  
 Kelly C (London)  
 Kelly J (Carrickfergus)  
 Kennedy B (Manchester)  
 Khan A (Crewe)  
 Khan A (Solihull)  
 Kinder E (London)  
 King D (Belfast)  
 Kinghan L (Newtownabbey)  
 Knaggs C (Belfast)  
 Krasteva H (London)

**L**

Lalji B (Wembley)  
 Lamb H (Newcastle Upon Tyne)  
 Lamichhane P (Watford)  
 Lan Pak Kee K L F A (Tunbridge Wells)  
 Langridge S (Reading)  
 Lau C H (London)  
 Laughton O (Aylesham)  
 Law G (Milton Keynes)  
 Lewis J (Cardiff)  
 Lewis R (Edinburgh)  
 Lewis V (Bristol)  
 Lewney J W (London)

**L (cont'd)**

Lienhart Ortega A (London)  
 Lindsay A (Paisley)  
 Lo My (Oswestry)  
 Lodge L (Gateshead)  
 Lomas R (Peterborough)  
 Lovegrove T (Hereford)  
 Luck G L (Paignton)

**M**

Macdonald C (Glasgow)  
 Mackreth J (Liverpool)  
 Macphee O (Castle Donington)  
 Madeley C (Truro)  
 Mahomed F (Surbiton)  
 Mai L (Bristol)  
 Mann R (London)  
 Mann R (Slough)  
 Manokumar D (Greenford)  
 Manton H (Huntingdon)  
 Marshall A (Stockport)  
 Martin S (Bristol)  
 Martins C (London)  
 Maru C (Langdon Hills)  
 Mason B (Southampton)  
 Matterface H (Tonbridge)  
 Mccadam J (Liverpool)  
 Mccann R (London)  
 Mccarthy A (Hinckley)  
 Mccolgan S (Craigavon)  
 Mccormack L (London)  
 Mcgaughey C (Derry)  
 Mcgee K (Glasgow)  
 Mcguinness R (Bo'Ness)  
 Mcintyre I (Ipswich)  
 Mckeever Sr (Lisburn)  
 Mckeown A (Antrim)  
 Mclaughlin L (East Kilbride)  
 Mclean A (Nottingham)  
 Mcleod D (Crieff)  
 Mcleod M (London)  
 Mcmanus K (Farnborough)  
 Mcmurran C (Belfast)  
 Mcnicholas C (Woodford Green)  
 Mehta P (Bradford)  
 Menezes V (Cambridge)  
 Milanova A (Edinburgh)  
 Millard A (Clacton-On-Sea)  
 Miller E (Chester Le Street)

**M (cont'd)**

Milsom M (Harrogate)  
Minogue P (London)  
Mitchell E (Reading)  
Moffett J (Belfast)  
Moore S (Ryton)  
Morgan R (London)  
Morgan-Townley C (London)  
Morjaria N (London)  
Morris A (Crewe)  
Morris C (Ashford)  
Moyle L (Truro)  
Muirhead J (Haywards Heath)  
Muiruri K (Dartford)  
Munro P (Invergordon)  
Murrall K (Sutton Coldfield)

**N**

Napier A (Dalmellington)  
Narweh J (London)  
Ng J J (London)  
Nicholas J (Croydon)  
Nichols D (Burgess Hill)  
Nicholson K (Newcastle)  
Nobbs G (Peterborough)  
Norcott J (Brentwood)  
Northridge S (Derby)  
Nourbakhsh Sabet P N S (Southampton)  
Nowak M (Cambridge)  
Nutt M (Sheffield)

**O**

O'Conchuir S (Penarth)  
O'Brien D (Edinburgh)  
O'Brien E (Reading)  
Ochieng H (Harrow)  
O'Hara A (Edinburgh)  
O'Hara J (Ballymena)  
Oldham T (Edinburgh)  
O'Neil R (Milton Keynes)  
Ord C (Tunbridge Wells)  
Orr E (Co. Fermanagh)  
O'Sullivan R (Stansted)  
O'Sullivan T (Lichfield)  
Owen D (Bury)  
Owen K (Swansea)

**P**

Page C (Ely)  
Page R (Woking)  
Paget L (Bristol)  
Palmer S (Norwich)  
Park J (Manchester)  
Parvez W M (London)  
Pask A (Cwmbran)  
Patel A (London)  
Patel K P B (London)  
Patel N (Bolton)  
Paul S (Chelmsford)  
Pearson G (London)  
Peel C (Washington)  
Pembroke R (Beaconsfield)  
Pennington G (Cheddar)  
Pentecost J (Pulborough)  
Perkins T L (Swindon)  
Perry K (Tunbridge Wells)  
Petrova T (London)  
Peverley C (Newcastle Upon Tyne)  
Phillips R A J (St Helens)  
Pickford T (Reading)  
Pindoria R (Harrow)  
Pinnock J (Bromley)  
Pleace J (Maidenhead)  
Polson-Owusu D (London)  
Pope D (Stalybridge)  
Porter-Smith T (Southampton)  
Potter J (Upminster)  
Powell G (Bristol)  
Power J R D (Southend-On-Sea)  
Pratheepan Y (Ilford)  
Pratschke S (London)  
Pringle P J (Cookstown)  
Proudman G (Cardiff)

**R**

Raciok A (London)  
Ramuz T (London)  
Raspberry M L (King's Lynn)  
Ready C (Solihull)  
Redfearn B (Lincoln)  
Reed E (London)  
Rees J (Newcastle)  
Reid N (Surbiton)  
Rennardson D (Tonbridge)  
Riazi A (Brighton)  
Rimmer A (Manchester)

**R (cont'd)**

Ritina R (Salford)  
Roan M (Manchester)  
Robbins L (Whitchurch)  
Roberts B (Chester)  
Roberts I (Benllech)  
Roberts J (London)  
Robson H (Harrogate)  
Rodgers E (Stansted)  
Rogers C (London)  
Rose H (Huddersfield)  
Round C (Birmingham)  
Routcliffe D P (Exeter)  
Rowley S (Lichfield)  
Ruaux J (Bristol)  
Russell J (Manchester)  
Ruthven J (Haverhill)

**S**

Sahni P (London)  
Sahotay J (Birmingham)  
Sanchania R A D (Croydon)  
Sarmadi S (London)  
Satti T (Morden)  
Sayer A (Norwich)  
Scott P (Ballymena)  
Scott-Park V (Inverness)  
Segrave W (Aylesbury)  
Selvendran C (Twickenham)  
Shah C (Orpington)  
Shah S (Harrow)  
Shailer M T (Liverpool)  
Shaul M (London)  
Sheikh I (Ilford)  
Shen X (Milton Keynes)  
Sheppard G (Maidstone)  
Shi H (Whittlesford)  
Shickell L (Chester)  
Shipston K (Clitheroe)  
Shrosbery S (London)  
Sidhu P (Gravesend)  
Sidhu V (Hayes)  
Simpson P (London)  
Sinclair M (London)  
Sinfield A (London)  
Singer A (Jerusalem)  
Singh D (Gerrards Cross)  
Skinner F (London)

**S (cont'd)**

Small C (Wolverhampton)  
Smalley O (York)  
Smith A (Newport)  
Smith L (Wolverhampton)  
Smith L T (Glasgow)  
Smith P (Thame)  
Smith R (Woking)  
Smith T (Douglas, Isle of Man)  
Smith T (Newton Abbot)  
Solovyeva O (Greenhithe)  
Southall C (Watton)  
Spedding M (Robertsbridge)  
Squire N (Plymouth)  
St John R (Tunbridge Wells)  
Stannard D (Leeds)  
Starbuck B (London)  
Staton P (London)  
Stephen D (Westhill)  
Stevens S (Tadley)  
Stone-Galpin H (Sevenoaks)  
Strisiver C (Manchester)  
Summerson J M (Saltburn-By-The-Sea)  
Swales R (Sunderland)  
Swan L (Redhill)

**T**

Tarbox W (Milton Keynes)  
Taylor A (Loughton)  
Taylor S (Glasgow)  
Temple J (Truro)  
Teward M (Barnard Castle)  
Thapa N (Welling)  
Thomas C (Nottingham)  
Thomas F (Accrington)  
Thompson L (Salford)  
Thurston J (Wymondham)  
Tigg J (London)  
Tinsley M (Preston)  
Todd A (Salford)  
Todd L (Manchester)  
Todd M (Coventry)  
Tomciac A (St Ann's Chapel)  
Tong A (London)  
Torrens J (Belfast)  
Town A (Liverpool)  
Trant C (St Brelades)  
Treacy J (Enniskillen)  
Trevallion K (Horsham)

**T (cont'd)**

Trivedi A (Wembley)  
Tsang G W (Manchester)  
Tucker S (Cambridge)  
Tunncliffe A (Bristol)  
Tupper R (Brighton)  
Turner J (Ashford)  
Turner K (Chertsey)  
Turner-Knight S (Newark)  
Turton N (Bolton)  
Twidale C (Selby)

**U**

Umasuthan S (Pinner)  
Upadhyay P (London)

**V**

Virk S (London)  
Vyas A (London)

**W**

Walker C (London)  
Wallace S (London)  
Ward H G (Lowesotft)  
Wareing C (Newport)  
Warren C (Windsor)  
Warrington Z I (Rotherham)  
Wasylikiw A (Craigavon)  
Watkins D (Aylesbury)  
Watkins E (Greenhithe)  
Watson C (Aberdeen)  
Watson J (Leeds)  
Watt C (Glasgow)  
Webb R (Sleaford)  
Weedon G (Consett)  
Weiler M R (London)  
Wells T (Llanelli)  
Welsh K (Edinburgh)  
Western S (Bristol)  
Weston J (Bristol)  
Whitworth J (Manchester)  
Whyatt J (Milton Keynes)  
Wickstead A L (Wigan)  
Wildig E (London)  
Wilding L (London)  
Wilkinson B (Newark)  
Wilkinson L (Whitley Bay)

**W (cont'd)**

Williams C (London)  
Williams C (Sandy)  
Williams H (Manchester)  
Wilson L D (Belfast)  
Wingrove A (York)  
Wishart N (Hillingdon)  
Wisniewski-Smith E (Wimbledon)  
Withers C (Edinburgh)  
Wood A (Sheffield)  
Wood C (Wakefield)  
Woodward L (Horsham)  
Woolcott O (Godalming)  
Wren-Kirkham M (Sutton)  
Wright G (Edinburgh)  
Wynn D (Newcastle)

**X**

Xiong G (London)

**Y**

Yang K (London)  
Youle A (Birmingham)

**Z**

Zarin T (Nottingham)  
Zhou Z (Eastleigh)