

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

**A**

Ahmad A (Morden)  
Ahmed M (Binfield)  
Ainslie D (London)  
Alcantara R (London)  
Alcroft K (Witney)  
Ali Z (Birmingham)  
Amin F (Oldham)  
Annear M (Wellingborough)  
Anscombe R (Worthing)  
Anthony Pillai L (Newcastle Upon Tyne)

**B**

Baht K (London)  
Barnes L (Ashington)  
Beck S B (Maidstone)  
Belloso A (Wigan)  
Bennett D (London)  
Betty S (Taunton)  
Bhatti S (Gravesend)  
Bibi Z (Glasgow)  
Bishop J (Bristol)  
Boniface H (Bristol)  
Booth C (London)  
Boyce J (Northallerton)  
Brace A (London)  
Bradley C (London)  
Bragan S (Dewsbury)  
Buchanan R (Reading)  
Buckler L (Birmingham)  
Bullock D (Barnehurst)  
Burrows L (Ipswich)

**C**

Campbell S (Aberdeen)  
Carpenter-Platt C (London)  
Carr H (Sandhurst)  
Chal A (Oldbury)  
Chambay K (Leamington Spa)  
Cheetham J (London)  
Cherry L (Lisburn)  
Cheung K W C (London)  
Cho S (London)

**C (cont'd)**

Chowdhury R (London)  
Clare W (Ripley)  
Clough H (Manchester)  
Cohen J (Watford)  
Cole D (London)  
Collishaw-Darby E (Norwich)  
Cooper F (Sevenoaks)  
Cooper-Rankin A (Glasgow)  
Cooppen D (Birchington)  
Corvesor E (London)  
Costello A (Bolton)  
Coxhead M (Warminster)  
Crawford C (Stirling)  
Critchlow R (Leek)  
Cross D (Wellington)  
Croston B (Cambridge)  
Crouch A (Gloucester)  
Cullen A (Newcastle Upon Tyne)  
Cullen J (Stockport)

**D**

Dale L (Greenwich)  
Dalgleish A (Bexley)  
Daniells D (Cheltenham)  
Davidson B (Edinburgh)  
Deak K (London)  
Deakins S (Gloucester)  
Deleo K (London)  
Devlin E (Cookstown)  
Dhaliwal A (Leamington Spa)  
Dilley I (London)  
Dowds B (Congleton)  
Drew S (Tarpurley)  
Drimmie O (London)  
Du H (Llandudno)  
Duddy R (Edinburgh)  
Duffy D (Swansea)  
Dunbar R (Colchester)  
Duncan G (London)  
Dunn J (Wilmslow)  
Dymond M (Basingstoke)

**E**

Edwards F (Croydon)  
Edwards J (Stockton-On-Tees)  
Ellard S (Edgware)  
Ellis K (Portsmouth)  
Esposito A (Stockport)  
Evans C (New Tredegar)  
Everett V (Guildford)

**F**

Farook Gafoor F (Luton)  
Felstead W (Knebworth)  
Ferguson P (Harrogate)  
Fletcher J (South Croydon)  
Flounders O (Reading)  
Forden B (Southport)  
Forster E (London)  
Fowler A (London)  
Fulton O (Glasgow)

**G**

Gaffar I (Leicester)  
Gair B (Godstone)  
Gallimore-Tallen W (Congleton)  
Gardiner N (Gourock)  
Gayle C (Croydon)  
Gjorgieva-Plummer A (Rugby)  
Goldacre J (London)  
Goodman B (London)  
Gordon V (Malmesbury)  
Gregson S L G (Southport)  
Griffiths L (Sheffield)  
Grobler L (Liverpool)

**H**

Hafandi F (Preston)  
Hall E (Truro)  
Hall J (Bromley)  
Hallas D (Manchester)  
Hallhit C (Hayes)  
Hammonds H (Shrewsbury)  
Hardman B (Bishops Stortford)  
Harkin K (Belfast)  
He X (Croydon)  
Heimann M (London)  
Hellewell C (Aberdeen)  
Herrington L (Abingdon)

**H (cont'd)**

Hewitt T (Glasgow)  
Hocker M (Leeds)  
Hodges B (Bracknell)  
Holmes K (Cardiff)  
Hopson S (London)  
Hunt H (Leeds)  
Hurley K (Gloucester)  
Hussain U (Stockton On Tees)  
Huszczo J (Pinner)  
Hyde I (Cambridge)

**I**

Iley R (Manchester)  
Ince N (Worcester)  
Ingaunyte V (London)

**J**

Jeyarajah G (London)  
Jim H (Merthyr Tydfil)  
Johnson J (Royston)  
Jones I (Northampton)

**K**

Kavanagh O (Winsford)  
Kayemba O (Birmingham)  
Keddie L (London)  
Khan I (Barking)  
Kifle D (London)  
Kneller G (Newbury)  
Knight H (Ashford)  
Kumar S (London)

**L**

Lagerberg C (London)  
Laipiene M (Norwich)  
Lamerton V (Plymouth)  
Lanchester R (Diss)  
Lane A (Chorley)  
Lawrence P (London)  
Leadbetter B (St Albans)  
Leckey D (Londonderry)  
Leonard PI (Enniskillen)  
Li V (London)  
Light M (Littleborough)  
Limrick C (Nottingham)

**L (cont'd)**

Lin Wang R N (London)  
Litson R (Bedford)  
Livingstone E (Alloa)  
Loines M (West Malling)  
Lord H (Riverhead)  
Lunn J (Newcastle Upon Tyne)  
Lynch M (Altrincham)

**M**

Macdonald R (Bathgate)  
Macgillivray I (London)  
Macgregor B (Great Yarmouth)  
Maclennan A (Glasgow)  
Mawdesley K (Leeds)  
Mccall P (Berkhamsted)  
Mccloud L (London)  
Mccorrison S (Glasgow)  
Mcdonald-Ralston A (Stoke-On-Trent)  
Mcmillan L (Bolton)  
Mears K (Tamworth)  
Mehandru S (Birmingham)  
Menzies S (Maidstone)  
Mildon C (Bristol)  
Miller G (Buckhurst Hill)  
Mohamed M T T M (Birmingham)  
Montague C (Romford)  
Morgan I (Cardiff)  
Morgan-Mackenzie B (Barnsley)  
Morjaria A (Harrow)  
Muellner M (St Peter Port)

**N**

Nash M (Ashford)  
Naveed S (Ilford)  
Newman T (Cannock)  
Newman T N (London)  
Newton H (Morpeth)  
Noon S (Bristol)

**O**

Oakley C (Cardiff)  
O'Callaghan G (Stowmarket)

**P**

Pape H (Burgess Hill)  
Parrott E (Salford)  
Pastor T (London)  
Patel R (Wembley)  
Paterson W (Redhill)  
Peare A (Leeds)  
Peck B (London)  
Plaskota P (London)  
Pope S (Plymouth)  
Powell E (Gloucester)  
Pratt A (London)  
Preston C (Surbiton)  
Proctor S (London)  
Provan J (Glasgow)  
Pulatov T (Sunbury-On-Thames)

**Q**

Qian J (London)

**R**

Rafiq A (Ilford)  
Ramzan S (Livingston)  
Rao M (London)  
Reay H (Brampton)  
Rees C (Newport)  
Reese A (Edinburgh)  
Reilly O (Glasgow)  
Richards S (Peterborough)  
Roberts C (Oldbury)  
Roberts M (Leighton Buzzard)  
Rupendran R (London)

**S**

Sabin O (Birmingham)  
Sader Y (Leicester)  
Sall S S (Nuneaton)  
Sandhu A (Birmingham)  
Sangarathas N (London)  
Sangarie S (London)  
Saunders T (Tunbridge Wells)  
Saxton A (Maidenhead)  
Sepulveda De La Paz D (London)  
Sharma A (Bristol)  
Sharma A (Nottingham)  
Sheldon K (Leigh-On-Sea)  
Shepherd J (Salford)

**S (cont'd)**

Shrestha M (London)  
Shukie S (St. Helens)  
Silverwood E (Stowmarket)  
Singh N (Maidenhead)  
Sloan J (London)  
Smith E (Leicester)  
Smith J (Blackburn)  
Smith K (London)  
Smith M (London)  
Smlsalova A (London)  
Soobrayen M A S (Cardiff)  
Spear B (Welwyn Garden City)  
Spence H (Southport)  
Stallard M (Bristol)  
Stephen L (Reading)  
Stewart M (Paisley)  
Stringer B (Harlow)  
Stringer H (Newbury)  
Sutherland T (London)  
Swords A (Laurieston)

**T**

Tang M (Birmingham)  
Theobald A (Hove)  
Thomas B (Blakeney)  
Thompson J (London)  
Thorley J (Bristol)  
Troth J (Gravesend)  
Tsang C W (London)  
Tsang J (Stockport)

**U**

Udroiu M (Erith)  
Underdown R (Snodland)

**W**

Walker H (Daventry)  
Webb N (Birmingham)  
Weir D (Basingstoke)  
Wells F (Harlow)  
Wells J (Canterbury)  
White E (Chelmsford)  
Whitehall A (Luton)  
Whitehead W (Taunton)  
Williams J (Newport)  
Winmill A (Halstead)  
Winn E (Preston)  
Wotherspoon G (Carluke)  
Wroblewski T (London)  
Wu H (Cambridge)

**Y**

Yamada H (Edgware)  
Yang Z (London)  
Yasin A (Newport)  
Yorke M A (Castleford)

**Z**

Zaw N K (Bristol)  
Zuraw O (Liverpool)