

THE CHARTERED INSTITUTE OF TAXATION

The following candidates have met the CA CTA Joint Programme examination requirements for the Chartered Institute of Taxation and The Institute of Chartered Accountants of Scotland as a result of the May 2025 examination session and are eligible to apply for membership of both bodies subject to meeting the experience requirements.

†denotes that the candidate qualified via the CA as the last exam.

A

Armstrong S (Glasgow)

B

Barrett M (Edinburgh)

Breen M (Edinburgh)

Byrne L (Bristol)

D

Dassruth V (London)

H

Handley L (Glasgow)

J

James O (Solihull)

L

Litchfield E (Edinburgh)

M

Marsden R (Cheadle)

Mccormick S (Bathgate)

R

Ross E (Edinburgh)

S

Santos Vicent A (Edinburgh)

T

Thomas E (Willenhall)

W

Wilson C (Glasgow)