

28 THE ASSOCIATION OF TAXATION TECHNICIANS

MAY 2023 – PAPER 2 BUSINESS TAXATION

A

Abbott S (Torquay)
Abdi K (London)
Adams T (Romford)
Adamson D (Hull)
Adkins D M (Plymouth)
Adnan A (Leeds)
Ahmad E (Morden)
Ahmed H (Luton)
Ahmed I (Ilford)
Ahmed M (Leicester)
Ahmed N (West Byfleet)
Ahmed S (Addlestone)
Ahmed Z (Bolton)
Akhmedova Y (London)
Akhtar A (Pinner)
Akuetteh S (Barking)
Amusan O (London)
Andreeva A (Manchester)
Ang K P (Truro)
Ansar A (Birmingham)
Anvarmia M (Leicester)
Armstrong J (Bristol)
Ashton A (London)
Atkins R (Weston-Super-Mare)
August J (Chelmsford)
Ayers C (London)
Aygin S (Waltham Cross)
Ayling A (Salisbury)

B

Bagshaw-Ray T (Stafford)
Bahia A (Walsall)
Bailey O (Leeds)
Bailey Y (Tunbridge Wells)
Baker H (Sidcup)
Baldwin T (Lydney)
Bannister H (Eastbourne)
Barclay A (Farnham)
Bates C (Manchester)
Battison K (Sutton Coldfield)
Baxendale C (Croydon)
Beaumont C (Congleton)
Begum A (Uxbridge)
Beisley S (London)
Bell R (Manchester)

B (cont'd)

Bell S (Lower Shiplake)
Ben A (Cardiff)
Benham H (Aylesbury)
Benton M (Sutton Coldfield)
Berney L (Manchester)
Betty S (Taunton)
Bharadwa C (Pinner)
Bhogal S (Oldbury)
Biggins C (Aylesbury)
Biju R (West Drayton)
Billah K (London)
Bin Abdullah A M (Reading)
Bin Shamsul Badrin A A (Manchester)
Blackham M (Loughborough)
Bloomfield C (Ely)
Blue D (Wembley)
Bolton K (Worcester Park)
Boniface H (Exeter)
Boonpoapichart P (London)
Boukeba K (London)
Bousfield S (Leeds)
Bowker R (Carlisle)
Boyce C (Southend-On-Sea)
Brace A (Bristol)
Bradshaw J (Leicester)
Brennan L (Leeds)
Britton J (Cirencester)
Brown L (Bristol)
Brown R (London)
Brown S (Bristol)
Bruce A (Bristol)
Bunn P (Droitwich)
Bunting M (Norwich)
Burles N (Bristol)
Bygrave C (London)

C

Cairns P (Littlehampton)
Carr H (Sandhurst)
Chadwick N (Stoke On Trent)
Cheesmond K (Mansfield)
Cheung S N (London)
Chindanya M (St Peter Port)
Chiu K I (London)
Clarke M (Wickham Skeith)

C (cont'd)

Clayton C (Morden)
Coker B (Harlow)
Cole H (Hook)
Coombes S (Worcester)
Corrigan N (Bromsgrove)
Cotton M (Aylesbury)
Courchee D (London)
Cowie E (Taunton)
Cowling A (Saffron Walden)
Cruz A (Bristol Avon)
Currin H (Birmingham)
Curtis R (Kingston Upon Thames)

D

Davies C (Birmingham)
Davies E (Croydon)
Davies T (Liphook)
Davis S (Brentford)
Dawson-Brown K (Southampton)
De Oliveira Aagdo (High Wycombe)
De Silva R (London)
Denny M (Colchester)
Devlin E (Cookstown)
Dhingra T (Feltham)
Dill-Russell T (London)
Diment M (Yeovil)
Din A (Bristol)
Doal N (London)
Dobbs S (Belfast)
Dobson C (Newbury)
Donn R (Radstock)
Dudley-Smith L (Wrexham)
Duffy D (Cardiff)

E

Edwards H (Chelmsford)
Edwards O (Solihull)
Eltringham K (Dunfermline)
England T (Preston)
Er J E (London)
Evans C (New Tredegar)
Evans P (North Shields)
Evans R (Tamworth)
Everett V (Guildford)
Exton T (Bridgend)

F

Facer T (Chelmsford)
Fadra J (Gloucester)
Fairman A (South Ockendon)
Fan W K (Warrington)
Farthing H (London)
Fatheldin K (Manchester)
Ferizi P (Taunton)
Fernandez N B (London)
Fernandez O (Arlesey)
Fernando B (Basingstoke)
Festinese C (Brighton)
Ffitch C (Goring)
Finn L (London)
Fisher J (Basingstoke)
Francis J L F (Hereford)
Fry M (Burnham-On-Sea)
Fussell I (Cheltenham)

G

Gaska E (Beaussais-Sur-Mer)
Geraghty E (Portsmouth)
Germain C (Canterbury)
Gilbert O (Sutton)
Gilbert S (Penzance)
Gironda Flores G (Manchester)
Goldacre J (London)
Gowrie O (Coatbridge)
Grantham C (Plymouth)
Gray R (London)
Grieveson C (Newcastle Upon Tyne)
Griffiths W (St. Helens)
Grindal B (Basildon)
Gupta S (Dehradun)
Gupta V (Howrah)
Gurung P (Maidstone)
Gwyther B (Bridgend)

H

Hafandi F (Preston)
Hafejee A (Leicester)
Halliday J (Edinburgh)
Hanamapure V (Bangalore)
Hanif Memon O M (Leicester)
Harrahill B (Chester)
Harris B (Wisbech)
Harris M (Accrington)
Harrison C (Taunton)

H (cont'd)

Harrison R (Sunderland)
Hasselbach M (Hereford)
Hay A (Inverness)
Hayre S (Menston)
Healy J (London)
Hearn A (Raunds)
Heaven O (Nottingham)
Henwood J (Bournemouth)
Herd J (Bromley)
Heywood J (Manchester)
Hill C (Swansea)
Hilleard L (Sheffield)
Hinton H (Leigh On Sea)
Hockin D (Southampton)
Hodges B (Bracknell)
Hopkins E (Newbury)
Huang Q Q (London)
Hubbard D (Sunderland)
Hughes D (Southampton)
Hui K W H (Kowloon)
Hulbert L (Walsall)
Hunt H (Leeds)
Hussain M (London)
Hussain T (Newcastle Upon Tyne)

I

Inga Spreckley F (Bristol)
Inman T (Preston)
Irabor J (Gravesend)
Islam M (London)
Ivanova T (Manchester)

J

Jacobs T (Ferndown)
Jaffe H (York)
Jagadish T (Bangalore)
Jatoeva L (London)
Jenkin M (Hayle)
Jenkins H (Wigan)
Jiang Y (London)
Jiao Y (Reading)
Jones O (London)
Jordan A (Ballyclare)
Joshi H (London)
Ju S (Reading)

K

Kamil B (Birmingham)
Kan T F (Carshalton)
Kanakamedala L (Camberley)
Katovsky K (Nottingham)
Kaufman E (Sale)
Keane L (Leeds)
Keeble R G (Cobham)
Kendall A (Exeter)
Kennett M (Esher)
Khalid I (Manchester)
Khan B (London)
Khan F (Glasgow)
Khan I (Barking)
Khan T (London)
Kharkowa B (Reading)
Khayer M (Gravesend)
Khwaja I (Ashford)
Kilbridge S (London)
Knight H (Solihull)
Knowles L (Preston)
Kovalenko Y (Barnet)
Kwiatkowski M (Tipton)
Kwok H K D (Hemel Hempstead)

L

Lake K (Newton Abbot)
Lambie M (London)
Lamerton V (South Brent)
Lawson K (Jarrow)
Le Blanc R (Chessington)
Lee D (St. Albans)
Lee R (Taunton)
Lee S (Haywards Heath)
Lee S (Kettering)
Lee T (Slough)
Lewis J (Huddersfield)
Lim A (London)
Lin J (Guildford)
Lindley J (Brighouse)
Littleboy C (Watford)
Liu Y (Salford)
Lo M (London)
Lockie C (Defford)
Logan E (Stoke-On-Trent)
Lopez Del Campo V (Edinburgh)
Lovell H (Huntingdon)
Lynch A (Northallerton)
Lynch T (London)

L (cont'd)

Lyon D (Newcastle)

M

Macdonald C (Glasgow)
Macgregor B (Norwich)
Mackay S (Edinburgh)
Macpherson J (Edinburgh)
Macrae A (Christchurch)
Madojemu J (London)
Malhotra S (Haywards Heath)
Malik A (Greenford)
Malik M (Manchester)
Martin E (Camberley)
Masood S Y (Manchester)
Massey J (Reading)
Massie A (London)
Maton B (Salisbury)
Matthee A (Shrewsbury)
Mattu G (London)
Mayfield T (Preston)
Mccallum C (Paisley)
Mccarthy G (London)
Mccarthy-Evenson C (York)
Mcclymont F (Keston)
Mccormick F (Harrow)
Mcdonnell S (Birmingham)
Mcdowell G (Eastbourne)
Mcgovern J (Edinburgh)
Mcmillan A (Oxford)
Mcmillan R (Menstrie)
Mcmyn M (Bournemouth)
Mehta J (Kurla)
Merrakech Y (Aberdeen)
Metcalfe Y (Bristol)
Michael D (Edinburgh)
Michaels E (Birmingham)
Millington N (Wokingham)
Mills O (Chester)
Mitta P (London)
Molloy D (Coleraine)
Montgomery J (Downpatrick)
Moody E (Goring)
Moon C (Glasgow)
Morlet B (London)
Morrison R (Aberdeen)
Munns R (Hitchin)
Murphy E (Leeds)
Mustafa S (Huddersfield)

M (cont'd)

Mustafayev M (London)

N

N Niranjan (Bangalore)
Narita E (London)
Nash M (Maidstone)
Negi S (Belfast)
Nelmes A (Gloucester)
Nelson S (Cramlington)
Newman D (Littlehampton)
Ng D (Bristol)
Nicholson S (Swansea)
Niles K (Canterbury)
Noble G (Horsham)
Nolan A (London)
North K J (Carlisle)
Notey A (Newcastle Upon Tyne)
Nozu K (London)
Nyemba T (Warrington)

O

Ofori L (Birmingham)
Ogle J (South Shields)
Ojo O (Beckenham)
Ojo O (Cardiff)
Olenchenko V (Salisbury)
Oliva S (Bangor)
Oliver I (London)
Osada N (Leamington Spa)
Owen D (Northampton)

P

Palumbo G (London)
Parker L (Morley)
Parsons A (Dundee)
Patel A (Harrow)
Patel A (Preston)
Patel A (Reading)
Patel E (London)
Patel J (Leeds)
Patel M F (Bolton)
Patel V (Hersham)
Peakall E (Brentwood)
Pearce M (Fareham)
Pekarovicova V (Dartford)
Petty L (Redhill)

P (cont'd)

Phelps M (Carmarthen)
Pickett E (Wimborne)
Pinheiro F (Glasgow)
Pipicz N (Edinburgh)
Pollard A (Salisbury)
Polson S (Edinburgh)
Poundall C (Ivybridge)
Prabhakar R (Birmingham)
Pratt J (Bristol)
Price F (London)
Pridham S (Pontefract)
Prior M (Belfast)

Q

Quinn K (Blandford Forum)

R

Radecki I (Leeds)
Radia R (London)
Rahman N (Barking)
Ramsay A (Motherwell)
Ratnakumar S (London)
Rees C (Newport)
Rehman K (Leeds)
Rendell M (Southampton)
Reynolds E (Manchester)
Rimmer J (Lincoln)
Robertson S (Isle Of Skye)
Robertson S (Southampton)
Robinson J (Leigh-On-Sea)
Robinson K (Staines-Upon-Thames)
Robinson K (Studley)
Robinson M (St. Albans)
Roper M (Manchester)
Russell O (Bishops Stortford)
Rustamov T (London)

S

Sanders R (Milton Keynes)
Sanderson T (Godalming)
Sarrington R (Bicester)
Savage J (Cheltenham)
Savic S (Northampton)
Sawtell A E M (Frome)
Schumacher A (Chigwell)
Scott C (Edinburgh)
Sella M (London)
Sequeira S (Mumbai)
Shannon D (Wallington)
Sharkey W S (Haverhill)
Sharp L (Alton)
Shaw-O'Doherty M (Ballynahinch)
Sheepwash A (Bedford)
Sheik R (London)
Shekinah H (Budapest)
Siemonek M (London)
Sims K (Reading)
Sirbu O (London)
Sivachelvan B (London)
Skerritt B (London)
Smith C (Glasgow)
Smith J (Halifax)
Smith J (Reading)
Smith O (Kirkcaldy)
Smith P (Magherafelt)
Smith R (Gretna)
Smlsalova A (London)
Snell G (Waltham Abbey)
Somerville M (Oxford)
Spicer M (London)
Sprtkova T (Aberdeen)
Stringer H (Newbury)
Strong N (Tarporley)
Swarup K (Eastleigh)

T

Tabor S (Retford)
Taimunkenova D (London)
Tan J (London)
Tattersall S (Southport)
Taylor B (London)
Taylor M (Leeds)
Tayob A (Leicester)
Tegg L (Orpington)
Thach M T (London)
Thater C (Potton)

T (cont'd)

Thomas E (Maidstone)
Thornton B (Godalming)
Top P (Leeds)
Tracey G (Basingstoke)
Trivett G (Saltash)
Tsang J (Bolton)
Tucker H (London)
Turner A (Great Dunmow)
Turner J (London)
Turner L (Ely)
Tusharika M (Reading)

U

Udroiu M (Erith)
Urminska V (Hayes)

V

Vadera S (Reading)
Valentine G (Kingston Upon Thames)
Varela Garcia S (Belfast)
Vaz M (West Wickham)
Vickers W (Manchester)
Vora A (Woodford Green)

W

Walker T (Leeds)
Wallace G (Lincoln)
Walton-Prince A (Manchester)
Warner M (Wisbech)
Watson J (Sheffield)
Watson K (Edinburgh)
Wauchope G (London)
Webster P (Knottingley)
Welch E (Swadlincote)
Wells A (Pinner)
Wells J (Westgate-On-Sea)
Whatley J (Barnoldswick)
White A (Dereham)
White A (Reading)
Whitehouse K (Brighton)
Wight S (Johnstone)
Wilbraham G (London)
Wild E (Harrogate)
Williams I (Sheffield)
Williams K (Newcastle Upon Tyne)
Willis R (Bristol)
Winyard P (Manchester)
Woodward L (Studley)
Wright J (Nottingham)

Y

Yarwood T (Holmfirth)
Yoshioka R (London)
Young K (London)
Yung T (London)

Z

Zanca S (London)
Zaw N K (Bristol)
Zhang S (Milton Keynes)
Zheng X (Harrogate)