

**THE ASSOCIATION OF TAXATION TECHNICIANS**  
**NOVEMBER 2023 – PAPER 2 BUSINESS TAXATION**

**A**

Adamczewski N (Newton-Le-Willows)  
Adamska W (Guildford)  
Aga B (Egham)  
Agaev A (London)  
Agbaimoni G (London)  
Agnew D (London)  
Ahmed A (Aldershot)  
Ahmed A (Maidenhead)  
Ahmed A (Southampton)  
Ahmed M (Binfield)  
Ahmed Z (Birmingham)  
Ajid F (London)  
Akhtar J (Chigwell)  
Alberts C (Chesterfield)  
Alcantara R (London)  
Alexander L (Taunton)  
Ali Z (Birmingham)  
Allsop S (Nottingham)  
Allwood L (Newcastle)  
Aloysius A (Bengaluru)  
Amin F (Oldham)  
Anderson L (Sawston)  
Armour K (South Shields)  
Armstrong A (Kings Lynn)  
Armstrong D (Newcastle Upon Tyne)  
Armstrong W (Newcastle Upon Tyne)  
Ashenden P (Carlisle)  
Ashraf M A (London)  
Astbury D (Stoke-On-Trent)  
Atasoy S (London)  
Atherton D (Bromsgrove)  
Atif M (Luton)  
Atkins L (Weston-Super-Mare)  
Attiwell B (Bridgwater)  
Awunor A A A (Maidenhead)  
Ayodele O O A (Manchester)

**B**

Bailey A (York)  
Bakhtiar T (Southampton)  
Banbury L (London)  
Barr A (Aberdeen)  
Barrell J (Dereham)  
Barry E (London)  
Batsukh D (London)

**B (cont'd)**

Batty S (Chippenham)  
Baysal T (Doncaster)  
Beare K (Great Yarmouth)  
Beban N (Reading)  
Beck S B (Maidstone)  
Begley V B (Stratford Upon Avon)  
Begum A (Ashton-Under-Lyne)  
Begum S (London)  
Begum T (London)  
Bekker R (Greenford)  
Bekteshi L (Stockport)  
Bell S (Edinburgh)  
Belousova T (London)  
Bhogal A S (Wembley)  
Bignell W (London)  
Binti Nasran S (London)  
Birkenshaw J (Orpington)  
Bjeirmi R (Glasgow)  
Blackhurst E (Oldham)  
Blow C (Grantham)  
Bond L (Bristol)  
Bordon A (Taunton)  
Botterill J (Southampton)  
Boulby A (Newcastle Upon Tyne)  
Bower J (Ilford)  
Boyce J (Northallerton)  
Bradley C (London)  
Broad G (Sevenoaks)  
Brooks L (Alfreton)  
Brooksbank R (Leeds)  
Brown O (Maidenhead)  
Brown P (Brentwood)  
Brummitt K (Greeba)  
Buchanan A (Newcastle Upon Tyne)  
Buckley A (Blackburn)  
Bulman J (Ossett)  
Burzynska P (Ashford)

**C**

Cain M (Manchester)  
Callaghan J (Chester Le Street)  
Capon J (Maldon)  
Cardno J (Aberdeen)  
Chana A (Nuneaton)  
Cheung K W C (London)  
Clark A (Paisley)  
Coakham S (Abergavenny)  
Cohen J (Watford)  
Collier H (Maidenhead)  
Concannon M (London)  
Connolly P (Ballymena)  
Conway C (Darlington)  
Cooke J (Welwyn)  
Costain H (Weybridge)  
Crouch A (Gloucester)  
Crowe R (Derby)

**D**

D'Arcy S (Bristol)  
Dasarathy S (London)  
Dassu F (Leicester)  
Davies A (London)  
Davies T (Neath)  
Dawson E (Poole)  
Day-Brown N (Luton)  
De Villiers Kuun S (Broadway)  
Dean J (Plymouth)  
Debenedetti M (London)  
Deeproose D (Handcross)  
Delano O (London)  
Desouza D (Birmingham)  
Dhaliwal A (Leamington Spa)  
Dhanji S (Spalding)  
Dilley I (London)  
Dimitrijevic A (High Wycombe)  
Dindoyal K (Luton)  
Dinh C (Sittingbourne)  
Donnelly K (Bolton)  
Dowding M (Cowbridge)  
Draper R (Gateshead)  
Duong D (London)  
Durbary S A (Sutton)

**E**

Edwards F (Milton Keynes)  
Egginton T (Manchester)  
Eldridge M (Malvern)  
Elliott-Goodacre C E (Belper)  
Elmy E (Blackburn)  
Ephrem N (London)  
Escritt O (Hereford)  
Everton R (Stoke-On-Trent)

**F**

Faragher L (Douglas)  
Fazie U (Watford)  
Fell E (St Saviour)  
Fenton-Smith D (London)  
Fleming R (Baldock)  
Flint L (Juniper Green)  
Flynn R (Chester)  
Forster E (London)  
Forsyth L (Aberdeen)  
Fortes Cardoso De Meneses S (Manchester)  
Fourie L (St. Neots)  
Fox S (Manchester)  
Freeman P (Norwich)  
Fu Sww (London)  
Fung D (London)  
Furne L (Woodford Green)  
Furooq U (Slough)  
Furr J (Nottingham)

**G**

Gair B (Godstone)  
Garrett T (Tonbridge)  
Genshaft A (London)  
Georgieva Y (Mitcham)  
Gibson B (Halifax)  
Gibson M (Chadderton)  
Gilbert M (Swindon)  
Giles H (Kimbolton)  
Giles S G (Sherborne)  
Gill Y (London)  
Gillett Waller M (Bristol)  
Glean S (London)  
Goodall M (Didcot)  
Gordon L (Liverpool)  
Gordon V (Malmesbury)  
Gosende C (London)  
Gray N (Gretna)

## G (cont'd)

Greene D (Enfield)  
Griffiths S (Poole)  
Guinn W R (Hertford)  
Gurung K G (East Haddon)

## H

Hamilton-Cox J (Brackley)  
Hammond B (East Haddon)  
Harding T (Gosforth)  
Harris F (Brackley)  
Harris R (Swansea)  
Hayes K (Bolton)  
Haywood M (Shipston-On-Stour)  
Hazell M (London)  
Hearl J (Leeds)  
Heaton A (Newton-Le-Willows)  
Hegde G (Bangalore)  
Hellewell C (Aberdeen)  
Henderson P (Wirral)  
Henry L (Goole)  
Heppenstall V (Leeds)  
Hinkley L (St Neots)  
Hoda B (Reading)  
Hogan K (Norwich)  
Hong C (London)  
Hooton K (Manchester)  
Hopwood G W H (Burton Upon Trent)  
Horlock M (Crowborough)  
Howson N (Stamford)  
Humphreys A (Tonbridge)  
Humphreys G (Stratford-Upon-Avon)  
Hunt O (Canterbury)  
Hunter R (Peterborough)

## I

Ifrim M (Ilford)  
Irfan H (London)  
Izruna H (Altrincham)

## J

Jackson R (Bradford)  
Jacob L (Braintree)  
James C (Caerphilly)  
Jedrychowska A (Leeds)  
Jessa S (Stanmore)  
Jethwa R (Birmingham)

## J (cont'd)

Jia E (Salisbury)  
Johnson J (Margate)  
Johnson O (Salisbury)  
Jones C (Pentre)  
Jones C (Y Fflint)  
Jones I (Northampton)  
Josiah L S (London)  
Josiek A (Bo'Ness)

## K

Kakkad V (Pinner)  
Kale D (London)  
Kapociute J (Cambridge)  
Karim S (Pinner)  
Kavanagh M (Upminster)  
Kayemba O (Birmingham)  
Kearns Z (Hornchurch)  
Keenan L (Bradford)  
Kelly L (Houghton Le Spring)  
Kenny R (Stockport)  
Kerr A (Hamilton)  
Khan U (Thornton Heath)  
Khanna G (Birkenhead)  
Khera B (Coventry)  
Kiersnowska B (Isleworth)  
Kilgariff B (Folkestone)  
Kindo A (Jamshedpur)  
King A (Glasgow)  
King E (Herne Bay)  
Knox A (Stoke-On-Trent)  
Kowalczyk M (London)  
Krupa K (London)  
Kumar J (Chadwell Heath)  
Kurian A C (Orpington)  
Kwok S N (Harrow)

## L

Lai J (Reading)  
Laird Y M (St. Andrews)  
Lamb E (Chester)  
Lancaster A (Manchester)  
Langridge D (Reading)  
Lau E (London)  
Law A (Edinburgh)  
Lawton A (Preston)  
Lediard A (Redditch)  
Leonard F (Northampton)

**L (cont'd)**

Leung H Y (Nottingham)  
Leung T Y (Harrow)  
Leung Y Y V (London)  
Levy J (Halifax)  
Lewis S (Leigh-On-Sea)  
Li X (Glasgow)  
Li X (London)  
Li Z (Addlestone)  
Light M (Bury)  
Liiv M (Birmingham)  
Limalia Z (Bolton)  
Liu X (Newcastle Upon Tyne)  
Liu Y Y (Harrow)  
Lockyer F (Oake)  
Loi M (Greenford)  
Lorenzetti M (Falkirk)  
Lowe J (Oldham)  
Lu R (Barnet)  
Lu R (London)  
Lynch C (Romford)

**M**

Macdonald R (Bathgate)  
Mackay F (Aberdeen)  
Mackie O (Morecambe)  
Magee L (Chesterfield)  
Maguire D (Stanmore)  
Mahadevan P (Chessington)  
Malhotra N (Bromley)  
Malik M (Carlisle)  
Man A (London)  
Manirambona M (Milton Keynes)  
Mann K (Sunderland)  
Mannan S (Enfield)  
Marchand G (Rickmansworth)  
Mathew S (Leicester)  
Matthews A (Uttoxeter)  
Matthews O (St Helens)  
Maunder J (Fareham)  
Mccluskey C (Glasgow)  
Mcconnachie L (Edinburgh)  
Mccusker C (Nuneaton)  
Mcgookin H (Paisley)  
Mckinlay V (Glasgow)  
Mcmillan A (Glasgow)  
Mcnicol N (Dundee)  
Mears K (Tamworth)  
Measor L (Hartlepool)

**M (cont'd)**

Medlin A (Yeovil)  
Meer H (Morden)  
Melford R (Wadhurst)  
Melgarejo Torre D (Sunderland)  
Meyer Z (Liverpool)  
Miah S (London)  
Miao M (London)  
Millar E (Falmouth)  
Miller S (Worthing)  
Millican J (Morpeth)  
Mill-Irving B (Haddington)  
Mirza A (Leicester)  
Moaveni S (Walton-On-Thames)  
Mohamed L (Preston)  
Mohamed M (Birmingham)  
Mohammed H (Birmingham)  
Moore J (Chatteris)  
Moore J (Chorley)  
Morakinyo O (London)  
Moran K (Leeds)  
Morgan B (Morden)  
Morgan I (Cardiff)  
Morgan R (London)  
Morley L (Dunstable)  
Morley R (Morpeth)  
Morris E (Leeds)  
Morris J (Sidcup)  
Morton C (Watford)  
Moses V (Bangalore)  
Msipha S (Barking)  
Mulla A (Leicester)  
Mulla F (Leicester)  
Mullan M (London)  
Muppaneni N (Milton Keynes)  
Murphy E (Prescot)  
Murray K (Glasgow)  
Murray R (Inverness)

**N**

Nadesan M (Slough)  
Naeem A (London)  
Naeem M (London)  
Naim F (Brierfield)  
Nandagiri H (Hyderabad)  
Narayan A (London)  
Newton N (Preston)  
Niciejewski J (Chelmsford)  
Noon S (Bristol)

**N (cont'd)**

Norman A (Maidstone)  
Noyelle C (Maidstone)  
Nunoo S (London)  
Oakes V (London)  
Oakley C (Cardiff)  
Oakley M (Norwich)  
Oberlander M (London)  
O'Donnell J (Newcastle Upon Tyne)  
O'Donoghue P (New Malden)  
Olanrewaju F (Peterborough)  
Ornellas A (Bristol)

**P**

P Shibin (Perinthalmanna)  
Pain A (London)  
Palfrey J (Tonbridge)  
Pang K Y (Sutton)  
Pape H (Burgess Hill)  
Parajuli A (New Delhi)  
Parish J (Wickford)  
Parker M (Birmingham)  
Parry K (Birmingham)  
Patel I (Harrow)  
Patel I (London)  
Patel M (London)  
Patel N (Blackburn)  
Patel N (Manchester)  
Pavanasudhan K P (Melur)  
Penswick N (Harrogate)  
Perju R (Edgware)  
Perkin H (London)  
Perry L (Grantham)  
Phillips M (Chippenham)  
Philpot L (Billericay)  
Pickworth T (London)  
Pinczak M (Ashford)  
Plumridge H (Gosforth)  
Podosenova M (London)  
Poore C (Horsham)  
Powell T (Uckfield)  
Preston C (Guildford)  
Price O (Uxbridge)  
Probert H (Norwich)

**Q**

Qazi L (London)

**R**

Radcliffe K (Liverpool)  
Rafique S (London)  
Rajah Dj (London)  
Rakesh G (Dubai)  
Rawlings S (Boldon Colliery)  
Rees S (Sutton)  
Robert G (Fleet)  
Roberts M (Pwllheli)  
Robinson G (Portsmouth)  
Robinson N (London)  
Rodgers K (Aberdeen)  
Rose R (Flitwick)  
Rose S (London)  
Roskell H (Exeter)  
Royle L (Mitcham)

**S**

Sabbella M R (Hyderabad)  
Samuel H (London)  
Sanderson J (Leeds)  
Sandford J (Crowborough)  
Sanghera S (Coventry)  
Scanlon D (Sidcup)  
Schofield J (Durham)  
Scott L (Manchester)  
Searle D (Ashford)  
Selfe J (Sutton Coldfield)  
Senior R (Bolton)  
Sergeant C (West Wickham)  
Shah I (Birmingham)  
Shahan F (London)  
Sharma A (Bristol)  
Sharma J (Jaipur)  
Shepherd J (Salford)  
Shields C (Castleford)  
Shimidzu R (London)  
Sielicka S (London)  
Sigley E (Stockport)  
Sims M (Lifton)  
Sims R (Wickford)  
Singh J (Birmingham)  
Singh M (London)  
Singh R (Southall)  
Singh T (Coventry)

**S (cont'd)**

Sirivore S R (London)  
Skinner M (London)  
Skirmantas V (Ilford)  
Smalling G (Sutton Coldfield)  
Smart L (Alnwick)  
Smith G (Estcourt)  
Smith I (London)  
Smith J (Horsham)  
Smith K (London)  
Snape A (Grantham)  
Snell J (Attleborough)  
Sowter C (Edinburgh)  
Spence T (Birtley)  
Spencer E (Newport)  
Sroka L (Colchester)  
Stanbrook H (London)  
Steer J (Barnsley)  
Stuart L (Edinburgh)  
Sultan A (Uxbridge)  
Sunil V (Altrincham)  
Suthakaran S (Norwich)  
Swann R (Warwick)  
Swatton C (Eastbourne)  
Szabo L (Tapolca)

**T**

Tasnim A (London)  
Taylor C (Dunstable)  
Taylor H (Halifax)  
Terziu A (London)  
Thomas M (London)  
Thresher R (Rochford)  
Tikare B (Henley)  
Touray A (Manchester)  
Tovee J (Wyndham)  
Towler S (Bognor Regis)  
Trotta J (London)

**U**

Uddin R (Darlington)  
Uluisik M (Croydon)

**V**

Volker P (London)

**W**

Wakefield S (Fleetwood)  
Walker K (Totnes)  
Walker S (Derby)  
Walker T (Herne Bay)  
Walker-Roberts K (Milton Keynes)  
Wallis R (Lichfield)  
Walsh Skj (Edinburgh)  
Wan N L (London)  
Warburton S (Northampton)  
Webster-Baxter C (Perth)  
Wellington H (Chester Le Street)  
Whitehead J (Bolton)  
Whitfield E (Southampton)  
Wild A (Reading)  
Wilkins C (Bristol)  
Williams D (Shrewsbury)  
Williams L (Kingswinford)  
Williams S (Telford)  
Williets M (Sleaford)  
Willis E (Bristol)  
Windever K (London)  
Winterbottom E (Altrincham)  
Woodrow S (Norwich)  
Wooldridge L (Plymouth)  
Wootton F (London)  
Wright B (Dagenham)  
Wright S (Walsall)  
Wroblewski T (London)  
Wu H (Cambridge)

**Y**

Yang S (London)  
Yelf M (Andover)  
Yeung K Y (Manchester)  
Young M (South Shields)  
Yuan J (Carterton)

**Z**

Zheng H (London)  
Zoeller T (Exeter)