

| AML Reference Number | First Name  | Surname     | Name of Firm                                                              | Postcode |
|----------------------|-------------|-------------|---------------------------------------------------------------------------|----------|
| CIOT AML-2-137335    | Simone      | Freedman    | Tax Return Adviser Ltd                                                    | RH4 3BX  |
| CIOT AML-7-133763    | Maureen     | Whyatt      | Maureen Whyatt International Taxation / TraQs International               | GU22 8DU |
| CIOT AML-10-134389   | Robert      | Smith       | Robert Smith & Co                                                         | NP26 5AG |
| CIOT AML-13-103110   | Neil        | Heavens     | ABACUS ACCOUNTING SERVICES (NORTH WILTSHIRE) LTD                          | SN1 5NS  |
| CIOT AML-15-132079   | Peter       | Leaver      | Peter Leaver ATII                                                         | OX12 0ET |
| CIOT AML-16-105822   | Mark        | Davies      | Mark Davies & Associates Ltd                                              | EC2R 6BH |
| CIOT AML-20-135398   | Erik        | Wight       | Wightwater Accountants Ltd                                                | RG18 4DG |
| CIOT AML-23-136267   | Naomi       | Bennett     | Bee Tax Consultants Limited                                               | CB5 8PA  |
| CIOT AML-30-108562   | Shaun       | Vickery     | SMV Associates Limited                                                    | EX16 7DD |
| CIOT AML-31-107394   | Dominic     | Gibbs       | The Cayzer Trust Company Limited                                          | SW1E 6NN |
| CIOT AML-34-133093   | Charles     | Sayer       | Sayer & Co                                                                | RH17 5LN |
| CIOT AML-35-150962   | Dionne      | Hurst       | Kadel Solutions Limited                                                   | EX13 5NH |
| CIOT AML-42-110399   | Nicholas    | Curram      | Nicholas Curram Limited                                                   | GL5 5AA  |
| CIOT AML-43-111891   | Steven      | Marsland    | Marsland Nash Associates Ltd                                              | TQ12 5ND |
| CIOT AML-44-155867   | Sarah       | Spencely    | Sarah Spencely                                                            | SO30 2HD |
| CIOT AML-51-123343   | Douglas     | Warwick     | Douglas Warwick Ltd                                                       | KT15 1DL |
| CIOT AML-57-136818   | Deborah     | Clegg       | B & D Tax Services Ltd                                                    | E4 7NR   |
| CIOT AML-59-102260   | Elizabeth   | Coles       | Elizabeth Coles Limited                                                   | TN2 5NT  |
| CIOT AML-60-137241   | John        | Dewhurst    | Chown Dewhurst LLP                                                        | SE1 2RE  |
| CIOT AML-67-136865   | Peter       | McDaid      | Abbey Accountants Ltd                                                     | EN8 9XP  |
| CIOT AML-68-104501   | Christopher | Brown       | Words and Figures Ltd                                                     | WR3 7SA  |
| CIOT AML-71-135672   | Simon       | Griffiths   | Tax Innovations Limited                                                   | SO23 8SR |
| CIOT AML-73-136425   | Ngin        | Ting        | N K Ting & Co                                                             | HA2 7PU  |
| CIOT AML-75-136035   | Stephen     | Ilett       | Delny Limited                                                             | IV18 0NA |
| CIOT AML-76-136752   | Felicity    | Whitley     | Hall Barn Consultants Ltd                                                 | NR14 8DZ |
| CIOT AML-79-134009   | John        | Plows       | John Plows                                                                | RG4 7NT  |
| CIOT AML-81-133786   | Colin       | Williams    | Houston Business Services Ltd                                             | BB9 6NE  |
| CIOT AML-82-137065   | Raymond     | Magill      | Ray Magill                                                                | SS0 7SZ  |
| CIOT AML-90-111077   | Charles     | Dunn        | Battle Tax Ltd                                                            | TN33 0HD |
| CIOT AML-91-126485   | Sophia      | White       | Total Tax Consultancy Limited                                             | SP6 1QX  |
| CIOT AML-94-107238   | Jonathan    | Allen       | Allen Associates Tax Consulting LLP                                       | GU24 8DA |
| CIOT AML-97-132954   | Anthony     | Robb        | Robb & Co Limited                                                         | B74 3EJ  |
| CIOT AML-98-135053   | Graham      | Taylor      | Graham Taylor                                                             | CM2 9AE  |
| CIOT AML-100-136146  | John        | Cefferty    | J H Cefferty & Co                                                         | OL9 9LW  |
| CIOT AML-105-103425  | Yvette      | Nunn        | Berkeley Associates Tax Advisers Limited                                  | CV37 7EN |
| CIOT AML-109-178930  | Laura       | Krickova    | Constable VAT Consultancy LLP                                             | CO7 6BL  |
| CIOT AML-110-139042  | Joanne      | Price       | Barnes Mayer Limited                                                      | SL6 7QU  |
| CIOT AML-119-159889  | Satvinder   | Bains       | Bains Taxation Ltd                                                        | UB1 2PU  |
| CIOT AML-120-134268  | Lorraine    | Sceivity    | Sceivity & Co                                                             | HP10 0BT |
| CIOT AML-121-126822  | Katherine   | Norkett     | PremierTax                                                                | GU34 1HY |
| CIOT AML-122-137521  | Ian         | McTernan    | McTernan Associates Ltd                                                   | MK41 7PH |
| CIOT AML-123-134025  | John        | Skates      | J C Skates                                                                | CM16 7AB |
| CIOT AML-125-207583  | James       | Middleditch | Ross & Partners (Bristol) Limited                                         | BS30 8XT |
| CIOT AML-127-114522  | Rona        | Atkinson    | Atkinsons Tax Solutions                                                   | SO53 2AU |
| CIOT AML-129-135742  | Keith       | Roberts     | Keith D B Roberts CTA                                                     | ML10 6RQ |
| CIOT AML-132-136166  | Dawn        | Evans       | Dawn Evans CTA                                                            | BL1 5AA  |
| CIOT AML-134-136786  | Sarah       | Cook        | Cook O'Brien Ltd                                                          | KT4 7DU  |
| CIOT AML-135-108275  | Kathryn     | Shearer     | Shearer Accountants Ltd t/a Shearers Accountants & Chartered Tax Advisers | BN43 5WB |
| CIOT AML-137-132320  | Stuart      | Manning     | The Hampton Partnership                                                   | E4 8NH   |
| CIOT AML-139-108687  | Andrew      | Warne       | AW Tax Limited t/a Andrew Warne Personal Taxation Service                 | CB23 7XS |
| CIOT AML-140-163909  | Jonathan    | Stewart     | IMPERIUM TAX AND ACCOUNTING LIMITED                                       | RG21 4EB |
| CIOT AML-145-132892  | Brian       | Rayner      | Brian Rayner & Co.                                                        | CO3 0JT  |
| CIOT AML-149-134557  | Nigel       | Yeomans     | Nigel P A Yeomans                                                         | EX36 4BB |
| CIOT AML-152-139253  | Robert      | McKinney    | RGM Accountancy & Taxation Services Limited                               | OX9 2FG  |
| CIOT AML-153-106643  | Sharon      | Harrison    | UK Tax Practice Limited                                                   | WA5 1ZJ  |
| CIOT AML-154-102032  | Philip      | Lowry       | Wycombe Accountancy Limited                                               | HP15 7TP |
| CIOT AML-157-135195  | John        | Truss       | Truss & Co                                                                | PE24 5EY |

|                     |             |            |                                                                 |          |
|---------------------|-------------|------------|-----------------------------------------------------------------|----------|
| CIOT AML-160-103435 | Mark        | Jones      | John T Jones & Co Ltd                                           | PL19 0DG |
| CIOT AML-163-130220 | Brenda      | Collins    | Belmont Consultancy Services                                    | HP5 2EJ  |
| CIOT AML-164-128741 | Khurshid    | Baqa       | Golder Baqa                                                     | ED1R 3DB |
| CIOT AML-167-107739 | Gordon      | Hopkins    | Ipswich Taxsolve                                                | IP8 3QY  |
| CIOT AML-168-136258 | Andrew      | Gammon     | AG Tax Limited                                                  | EC2N 2QQ |
| CIOT AML-173-141286 | Christopher | Young      | Christopher Young Limited                                       | RH15 9NN |
| CIOT AML-178-103387 | David       | Marcussen  | Marcussen Consulting LLP                                        | BS37 9TZ |
| CIOT AML-185-138995 | David       | Sims       | Taxability Ltd                                                  | W1W 7LT  |
| CIOT AML-188-129861 | Peter       | Simpson    | PJS Tax Consultants Ltd T/A PJ Simpson & Co                     | EX16 6UX |
| CIOT AML-190-103256 | Valerie     | Walton     | Northern Accounting Services                                    | LS12 2LH |
| CIOT AML-192-136608 | Michael     | Parker     | Compton Parker Associates Limited                               | CV37 7EB |
| CIOT AML-194-130493 | David       | Bossingham | David J Bossingham                                              | LS18 5JL |
| CIOT AML-198-133987 | Mark        | Cripps     | Mark Cripps, Chartered Tax Adviser                              | EN2 7EQ  |
| CIOT AML-200-134267 | Colin       | Sandy      | Colin T Sandy CTA                                               | CM9 8NX  |
| CIOT AML-203-128898 | Cathy       | Grimmer    | Raven Taxation Limited                                          | HG4 1EJ  |
| CIOT AML-207-137359 | Kevin       | Marshall   | KMTS Limited t/a KM Tax Solutions                               | KT13 9AL |
| CIOT AML-208-110240 | Mark        | Rowlands   | Rowlands Webster Ltd                                            | BH4 9DN  |
| CIOT AML-209-102434 | Penelope    | Wood       | Penelope Wood                                                   | LS6 1JN  |
| CIOT AML-214-134935 | Jeannette   | McLellan   | Jeannette McLellan Limited                                      | SA31DB   |
| CIOT AML-219-110100 | Phoebe      | Browne     | Bailey and Company Tax Consultants Limited                      | GU10 4AB |
| CIOT AML-220-136774 | William     | Hussey     | Ketax Limited                                                   | GU12 6HW |
| CIOT AML-223-101265 | Lisa        | Adams      | Pinkham Tax Services                                            | HA5 4JJ  |
| CIOT AML-226-107827 | Neil        | Owen       | VAT Advisory Services Limited                                   | RG23 8PX |
| CIOT AML-227-108335 | Julie       | Burling    | Ingenhaag LLP                                                   | EC3M 1DT |
| CIOT AML-231-101522 | Sally       | Deacon     | Norton Tax Shops Ltd                                            | BS15 8JX |
| CIOT AML-235-150231 | Mark        | cook       | Adams Beeny Limited                                             | PO21 1EU |
| CIOT AML-237-125581 | Dorothy     | Fisher     | D M Fisher Tax Services Limited                                 | LE8 9GS  |
| CIOT AML-241-119986 | James       | O'Neill    | O'NEILL TAX CONSULTANTS                                         | SM6 7AH  |
| CIOT AML-256-102409 | Tracy       | Easman     | Tracy Easman CTA ATT (Fellow)                                   | RH20 3LB |
| CIOT AML-258-130303 | Michael     | Baker      | Michael W Baker ATII                                            | BS25 5NP |
| CIOT AML-262-106601 | David       | Bull       | DC Tax & Accounts Ltd                                           | CF83 8GF |
| CIOT AML-263-112836 | Amanda      | Dean       | Artistes Taxation Services LLP                                  | N1 7GU   |
| CIOT AML-265-138377 | Helen       | Lillis     | Hill Lillis & Company Ltd                                       | B78 3PJ  |
| CIOT AML-268-154784 | Richard     | Phipps     | Business Tax Accountants Limited                                | ME8 7PH  |
| CIOT AML-269-130159 | Robert      | Adderley   | Fifteen Consulting                                              | LE16 8PG |
| CIOT AML-271-126560 | John        | Kirk       | John K Kirk CTA                                                 | EH22 2NZ |
| CIOT AML-272-154286 | Lynsey      | O'Brien    | Personal Tax Services (Trading as John O'Brien & Co)            | PL6 7PP  |
| CIOT AML-275-101909 | Peter       | Pollard    | Byford Pollard Ltd                                              | LE7 9GR  |
| CIOT AML-282-136603 | Stewart     | McKinnon   | M&S Accountancy and Taxation Ltd                                | KY11 3BZ |
| CIOT AML-284-110281 | Malcolm     | Harrison   | Heritage Accountancy and Taxation Services Limited              | CV22 5JS |
| CIOT AML-285-136936 | Dennis      | Condie     | D C Condie                                                      | TN33 9PX |
| CIOT AML-287-134414 | Graham      | Davey      | G R Davey                                                       | NR13 6PB |
| CIOT AML-288-101367 | Andrew      | Cazalet    | Lido Tax Consulting                                             | W5 5EP   |
| CIOT AML-291-130539 | Richard     | Breare     | Richard Breare Consultancy Limited                              | BD23 1NP |
| CIOT AML-293-135918 | Robert      | Stone      | Total Tax Management Ltd                                        | BH14 8AJ |
| CIOT AML-296-103322 | Nicholas    | Baldwyn    | Nick Baldwyn                                                    | SG1 3PP  |
| CIOT AML-300-103205 | Scott       | Gilbert    | Gilbert Tax Investigations Ltd                                  | WF10 5HW |
| CIOT AML-301-103205 | Scott       | Gilbert    | Gilbert Tax Consultants LLP                                     | WF10 5HW |
| CIOT AML-302-112914 | Julie       | Park       | Fieldalter Ltd T/a The VAT Consultancy                          | EC4M 7JN |
| CIOT AML-304-132229 | James       | McCarthy   | James McCarthy Services Limited                                 | KT9 2DT  |
| CIOT AML-305-126904 | Jeremy      | Chivers    | Tuson & Partners Ltd                                            | EC1M 6BB |
| CIOT AML-306-131355 | Bernard     | Gee        | Bernard Gee & Co                                                | OL2 7QP  |
| CIOT AML-309-135638 | Geoffrey    | Cleaver    | Cleaver Cook LLP                                                | B76 9QW  |
| CIOT AML-310-105811 | John        | Douglass   | Douglass & Douglass                                             | CM23 5JJ |
| CIOT AML-314-125618 | Richard     | Wilson     | Richard Wilson Taxation Consultants Limited                     | LS15 4LG |
| CIOT AML-315-131620 | John        | Heath      | John Heath CTA                                                  | RG14 6NF |
| CIOT AML-317-137821 | Sandy       | Dyson      | Sandy Dyson CTA                                                 | BD13 1NS |
| CIOT AML-321-124501 | Lindsay     | Hitchon    | Eric Ingham and Co                                              | BB18 5AY |
| CIOT AML-322-136117 | Andrew      | Reina      | Reina and Associates                                            | BA6 8PS  |
| CIOT AML-328-134296 | GORDON      | WHITEHOUSE | WHITEHOUSE AND CO (TAXATION SERVICES) LTD T/A WHITEHOUSE AND CO | B93 0LY  |
| CIOT AML-329-161465 | Philip      | Jones      | Wilkinson & Partners                                            | BS8 1DJ  |
| CIOT AML-333-102809 | David       | Williams   | Wyatt Williams Limited                                          | SP5 2BY  |
| CIOT AML-337-112062 | Louise      | Strutt     | Simpatico Financial                                             | EH37 5XP |
| CIOT AML-338-110866 | Christopher | Silk       | CRS VAT Consulting Ltd                                          | SE9 6AR  |
| CIOT AML-342-165339 | Stanley     | Ozgowicz   | Atrament Limited                                                | S73 8NG  |
| CIOT AML-343-102086 | Timothy     | Hardman    | Hardman Ross Ltd                                                | DH1 3DA  |

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|---------------------|-----------|--------------|---------------------------------------------------------|----------|
| CIOT AML-349-125445 | Sarah     | Lindsay      | Sarah Lindsay Limited                                   | YO22 5NN |
| CIOT AML-350-137619 | Sean      | Byrne        | Lord Associates Taxation & Business Consultants Limited | IG10 4BN |
| CIOT AML-360-116158 | David     | Kersse       | Village Taxation Services Ltd                           | TN5 6AR  |
| CIOT AML-368-124807 | Richard   | Lewis        | Pronovotech Ltd                                         | CB4 0WS  |
| CIOT AML-370-134040 | John      | Zealand      | JR Zealand & Company                                    | YO16 6UL |
| CIOT AML-371-134312 | Hilary    | Pack         | Hilary Pack & Co                                        | RG4 7BA  |
| CIOT AML-372-124793 | Diana     | Lloyd-Jones  | Diana Lloyd-Jones CTA                                   | LL52 0NU |
| CIOT AML-377-106853 | Steven    | Kelly        | SJK Accountants                                         | M34 5SJ  |
| CIOT AML-379-164299 | Lisa      | Fincham      | Boyett Mayes Limited                                    | RG27 8LJ |
| CIOT AML-381-131372 | Anthony   | Gilbert      | UK Tax & Property Ltd                                   | SW1X 0AD |
| CIOT AML-385-102716 | Amanda    | Gaskin       | Gaskin Consulting Limited                               | SK14 5EB |
| CIOT AML-386-155456 | Marcus    | Fincham      | Fincham & Company Limited                               | RG27 8LJ |
| CIOT AML-393-106794 | Vicky     | Evans        | Babcock Tax & Accountancy Services Ltd                  | PO11 0NY |
| CIOT AML-401-114596 | Moore     | McCusker     | Moore McCusker Associates                               | SO30 4FN |
| CIOT AML-406-111736 | Robert    | Cockayne     | Accutax Limited                                         | OL9 6TR  |
| CIOT AML-407-135155 | Irit      | Herzenshtein | Longboat Tax Advisers LLP                               | W6 7EA   |
| CIOT AML-408-128562 | Judith    | Matthiae     | J Matthiae & Co Limited                                 | SP5 1QW  |
| CIOT AML-409-135870 | Susan     | Hughes       | Michael Ball & Co Ltd                                   | BS26 2LA |
| CIOT AML-410-130879 | Jeremy    | Corke        | J Corke Ltd                                             | TA1 4RN  |
| CIOT AML-417-138035 | Fiona     | Dionne       | Fiona Dionne                                            | TN22 4JP |
| CIOT AML-427-109584 | Sharon    | McKie        | McKie & Co LLP                                          | BA11 2QG |
| CIOT AML-433-134920 | Michael   | Thexton      | Thexton Tax Services Ltd                                | TW9 3HB  |
| CIOT AML-436-124877 | Nigel     | Davies       | ITEPAdvisors                                            | SN14 7HS |
| CIOT AML-440-157055 | James     | Shutler      | All Tax Ltd                                             | BH8 9HP  |
| CIOT AML-442-104552 | Rosalind  | Martin       | Ros Martin                                              | GL54 5NP |
| CIOT AML-443-152094 | Julie     | Ramsey       | Julie A Ramsey CTA ATT                                  | BT39 9XY |
| CIOT AML-445-135576 | Robert    | Newsholme    | Newsholme Solutions Limited                             | BD13 1PX |
| CIOT AML-446-130486 | Peter     | Bond         | Peter Bond                                              | CR0 8SH  |
| CIOT AML-454-152349 | Raymond   | Christie     | Raymond Christie CTA                                    | AB43 9TN |
| CIOT AML-455-109684 | Laura     | Holman       | Luminary Finance LLP                                    | L2 3YL   |
| CIOT AML-464-136177 | Steven    | Thomas       | STEVEN THOMAS TAXATION SERVICES                         | BH20 7HF |
| CIOT AML-470-124565 | Caroline  | Goodman      | 42 (North) Ltd                                          | TQ7 1JG  |
| CIOT AML-474-125884 | Michael   | Hart         | Lane Accountancy Services                               | L23 8SW  |
| CIOT AML-475-133971 | Peter     | Gormley      | Gormley & Co                                            | BT70 2PN |
| CIOT AML-479-126650 | Russell   | Cookson      | Ad Valorem North Ltd                                    | LA14 1XA |
| CIOT AML-482-130715 | Christine | Caton        | Caton & Partners Limited                                | BN2 5SA  |
| CIOT AML-483-127315 | Susma     | Kakad        | The Tax Centre                                          | LE4 1HB  |
| CIOT AML-485-102686 | Sean      | Palmer       | Palmer & Cook Ltd                                       | GL12 8BJ |
| CIOT AML-487-159335 | Alan      | Rodgers      | Advoco SW Limited                                       | DT4 9TH  |
| CIOT AML-492-103183 | David     | Deacon       | DWD Tax Advisers Ltd                                    | NN3 7RQ  |
| CIOT AML-493-124952 | John      | Wright       | Creasy Montigue & Co                                    | ME16 8SA |
| CIOT AML-498-150994 | Andrew    | Gotch        | Tax Fellowship                                          | OX25 5LE |
| CIOT AML-500-106816 | Manesh    | Shah         | Abbot Secretaries Limited                               | WC1N 2PH |
| CIOT AML-501-106816 | Manesh    | Shah         | Abbot Management Services Ltd                           | WC1N 2PH |
| CIOT AML-505-151935 | Stuart    | Bellamy      | Bellamy, Steele and Co                                  | PE30 2EU |
| CIOT AML-510-134244 | Edwin     | Loach        | Ed Loach CTA                                            | SR2 0YX  |
| CIOT AML-514-106141 | Fumi      | Popoola      | FP Associates Limited                                   | IG3 9UR  |
| CIOT AML-515-130882 | David     | Cory         | David J Cory Tax Consultants                            | EX4 5ER  |
| CIOT AML-518-130799 | Sandra    | Clarke       | Sandra L Clarke CTA                                     | OX39 4DH |
| CIOT AML-522-136728 | Sharron   | West         | Winchmore West                                          | MK43 7DY |
| CIOT AML-525-131238 | Linda     | Fievez       | L J Fievez                                              | HP27 9BU |
| CIOT AML-526-103476 | Teresa    | Langston     | TML Tax Consultants                                     | HP12 3PB |
| CIOT AML-528-111603 | Guy       | Sterling     | CGH Prima Limited                                       | SL1 7HS  |
| CIOT AML-529-107318 | Paul      | Drulia       | PAD Tax Services Limited                                | NG31 7EU |
| CIOT AML-530-138581 | Ann       | Haughtey     | Ann M Haughtey                                          | DY13 9SL |
| CIOT AML-532-133338 | Graeme    | Stenson      | G D Stenson                                             | RM11 3LE |
| CIOT AML-534-132471 | William   | Mogford      | Lanacre Management Services Ltd                         | EX16 4HR |
| CIOT AML-536-111461 | Gavin     | Oliver       | Oliver Partners LLP                                     | NP10 0BP |
| CIOT AML-538-134945 | Christine | Erwood       | Erwood & Associates Ltd                                 | EX39 2QY |
| CIOT AML-540-137000 | Malcolm   | Gunn         | M B Gunn & Co Ltd                                       | RH8 9HN  |
| CIOT AML-542-102213 | Christina | Jones        | CTP Taxation Services Ltd                               | NE33 4SE |
| CIOT AML-544-134895 | Alan      | Brown        | ADB ACCOUNTS                                            | B60 3ET  |
| CIOT AML-548-115021 | Jillian   | Smith        | Taxsmart                                                | HP21 7SH |
| CIOT AML-551-124837 | Catherine | Tew          | Cathy Tew Associates                                    | S3 8GG   |
| CIOT AML-557-141880 | John      | Cotter       | T4 Tax Limited                                          | RG7 3YR  |
| CIOT AML-558-136352 | Lewis     | Hinkley      | Lewis Hinkley & Co                                      | BN1 3PN  |

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|---------------------|-------------|-----------------|---------------------------------------------------------------|----------|
| CIOT AML-572-137340 | Matthew     | Parrett         | TS Partners Ltd                                               | TA21 8QT |
| CIOT AML-575-115602 | Nicholas    | Williams        | Phoenix Global Advisory Group (Newco) Limited                 | BS49 4JN |
| CIOT AML-576-108413 | Sarah       | Ward            | Ward Taxation Limited                                         | NG12 2BU |
| CIOT AML-580-113301 | Karen       | Press           | Karen Press                                                   | BS5 6RL  |
| CIOT AML-584-103719 | John        | Heather         | BR TAX Nominees LTD                                           | LS28 5UD |
| CIOT AML-585-133941 | David       | Beech           | Solearm Limited                                               | CW12 3UD |
| CIOT AML-586-159279 | Adrian      | Parcell-Jones   | BlackStar VAT Services Limited                                | B60 4AL  |
| CIOT AML-590-130645 | Stephen     | Burwood         | Positive Tax Solutions LLP                                    | SW17 8QQ |
| CIOT AML-591-128399 | Derek       | McAllister      | D.B.S. McAllister & Associates                                | NW3 3EJ  |
| CIOT AML-592-107651 | Jason       | Ward            | Ward Tax Consultants Limited                                  | GY1 2QG  |
| CIOT AML-594-128742 | Stephen     | Parnham         | Stephen Parnham Taxation Limited                              | DY13 8UW |
| CIOT AML-597-137606 | Sharon      | Keown           | Eightoaks Limited                                             | TN9 1EP  |
| CIOT AML-600-111136 | Andrew      | Needham         | VAT Specialists Ltd                                           | WA7 1XH  |
| CIOT AML-603-138080 | Graham      | Cowie           | Novate Compliance Limited                                     | NN6 6NH  |
| CIOT AML-605-151751 | Neil        | Jones           | Return Services Limited                                       | TS9 7JN  |
| CIOT AML-607-161436 | Rajinder    | Singh           | Rightax Tax Accountants Limited                               | B1 3HN   |
| CIOT AML-608-142125 | Teresa      | Phillips        | Berrywood Business Services Limited t/a Berrywood Accountants | SO32 2AH |
| CIOT AML-614-106629 | David       | Massey          | David Massey CTA ATT                                          | LA7 7DQ  |
| CIOT AML-622-113307 | Victoria    | Stephens        | ExpatMatters Ltd                                              | RG4 5EJ  |
| CIOT AML-623-158872 | Graham      | Cormack         | Graham Cormack t/a TaxAssist Accountants                      | NR18 9JL |
| CIOT AML-625-117073 | Karen       | Rogers          | Karen Rogers Chartered Tax Adviser                            | WR3 7LY  |
| CIOT AML-631-135630 | Christopher | Burns           | Chris Burns Consulting Ltd                                    | LE12 6RR |
| CIOT AML-632-114565 | Derek       | Chadderton      | Actree Accountancy                                            | SK7 2JN  |
| CIOT AML-635-133212 | James       | Sizer           | Sizer & Co                                                    | CB22 5EE |
| CIOT AML-637-136520 | Anup        | Sharma          | Day & Co                                                      | HA1 1BQ  |
| CIOT AML-643-103307 | Amanda      | Mellor          | Amanda Mellor Limited                                         | DE1 1TJ  |
| CIOT AML-645-142017 | Yogendra    | Dhorajiwala     | Y D Associates                                                | OL5 9JA  |
| CIOT AML-646-111271 | Sunil       | Aggarwal        | DRS Tax & Business Advisors                                   | W13 0AS  |
| CIOT AML-647-138141 | John        | Gale            | John Gale & Co                                                | BT48 8SE |
| CIOT AML-650-127117 | Andrew      | Muckett         | AKM Accounting Solutions Limited                              | PE37 7XD |
| CIOT AML-652-136239 | Barbara     | Foster          | Accountancy-4-U                                               | OL16 4LT |
| CIOT AML-653-102730 | Alexandra   | Greenwood       | Mrs Alexandra Greenwood                                       | HX7 8RT  |
| CIOT AML-654-137933 | John        | Buick           | Buick & Co                                                    | EH11 2JW |
| CIOT AML-658-132594 | John        | Norris          | JOHN NORRIS & CO. LTD                                         | WF14 9TF |
| CIOT AML-667-114303 | Janine      | McLaughlin      | ClearTax & Accounting Ltd                                     | CB21 4HB |
| CIOT AML-669-136255 | Edward      | Elston          | Torbay Taxation Agency                                        | TQ3 3BH  |
| CIOT AML-670-102686 | Sean        | Palmer          | A1 Accounts & Tax Ltd                                         | OX25 2PB |
| CIOT AML-675-165327 | Katie       | Careswell       | Camberleigh-Hay LLP                                           | GL2 8AF  |
| CIOT AML-676-117345 | Jacqueline  | Bowden          | Mrs J M Bowden ATT CTA                                        | EX6 6PD  |
| CIOT AML-685-163615 | Michael     | Ingmire         | Michael Ingmire                                               | GL3 4UJ  |
| CIOT AML-686-135155 | Irit        | Herzenshtein    | Longboat VAT Advisers LLP                                     | W6 7EA   |
| CIOT AML-692-126948 | Michael     | Bull            | UK Tax Advisory Partnership LLP                               | EC2M 4YT |
| CIOT AML-693-135262 | Margaret    | Tanner          | Tanner & Co                                                   | LS16 6HU |
| CIOT AML-703-153737 | Karen       | Nobes           | Polden Accountants Ltd                                        | TA7 8NB  |
| CIOT AML-705-161760 | Ashvin      | Degnarain       | Ocean Tax Limited                                             | N1 7GU   |
| CIOT AML-706-104785 | David       | Cooper          | Employment Tax for Business Ltd                               | M24 4EH  |
| CIOT AML-707-141832 | Sau-Kee     | Li              | Sau Kee Li                                                    | BH14 0LT |
| CIOT AML-711-152236 | James       | Clerkin         | James Clerkin                                                 | SW20 9LR |
| CIOT AML-712-127746 | Aidan       | McLaughlin      | McLaughlin Crolla LLP                                         | EH2 1EE  |
| CIOT AML-719-127870 | Georgina    | Newham          | GN Tax Ltd                                                    | SO23 7EU |
| CIOT AML-720-154625 | Philip      | Mitchell        | Harbour Key Limited                                           | GL51 6TQ |
| CIOT AML-722-132481 | Kenneth     | Moody           | KM Tax Consultant                                             | FY5 2EG  |
| CIOT AML-725-127234 | Stephen     | Dumper          | SRD Tax Management Limited                                    | EX2 7SJ  |
| CIOT AML-726-155908 | Catherine   | Baxter          | Baxter Accounting & Tax Services Ltd                          | G63 9JQ  |
| CIOT AML-730-113321 | Craig       | Gardner         | C Gardner T/a Kent Tax Advisors                               | DA7 4QT  |
| CIOT AML-732-151924 | Lisa        | Ford            | Arlington Ford Limited                                        | TW9 2PR  |
| CIOT AML-733-153179 | Marcus      | Goodwin         | Goodwin & Laurie Ltd                                          | S25 3QX  |
| CIOT AML-736-155743 | Julie       | Osbaldeston     | JOTAX                                                         | CV1 2NT  |
| CIOT AML-743-158400 | Mahtab      | Clark           | MAHTAB CLARK                                                  | N14 6QE  |
| CIOT AML-748-152349 | Raymond     | Christie        | Raymond Christie CTA Ltd                                      | AB43 9TN |
| CIOT AML-753-136540 | Stephen     | Brialey         | Evolution Accountancy Limited                                 | HP19 9AG |
| CIOT AML-754-115035 | Allison     | Broadey         | Broadey & Baumgardt Limited                                   | BS32 4JY |
| CIOT AML-765-160202 | Des         | Hanna           | Hanna & Hanna Accountants and Chartered Tax Advisors          | N21 2EG  |
| CIOT AML-774-106488 | Stephen     | Meredith        | Tax Compass Ltd                                               | HR2 6JT  |
| CIOT AML-777-159941 | Rebecca     | Busfield        | Watt Busfield Tax Investigations LLP                          | W1K 6DJ  |
| CIOT AML-781-171437 | Nataliya    | Pidlubna Fausch | Pinacrown Consulting                                          | E14 3WA  |

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|---------------------|-------------|--------------|--------------------------------------------------------------|----------|
| CIOT AML-789-177277 | Angela      | Shaw         | Corinthian Tax LLP                                           | WA14 4DZ |
| CIOT AML-790-136363 | Anne        | Blayton      | ATB Accountancy & Taxation Services Ltd                      | TQ12 2HH |
| CIOT AML-793-158982 | David       | Smith        | TaxAction Consulting Ltd                                     | OX2 7JL  |
| CIOT AML-794-137408 | Adam        | Deeley       | Stonegate Trinity LLP                                        | B3 1SF   |
| CIOT AML-796-126732 | Ralph       | Quarton      | Quarton Tax Ltd                                              | WF17 0BN |
| CIOT AML-798-121610 | Susan       | Wood         | S C Wood Limited t/a Sue Wood Chartered Tax Adviser          | RH10 7YU |
| CIOT AML-799-151446 | Abbas       | Sadak        | True Tax And Accountancy Limited                             | MK4 4BS  |
| CIOT AML-802-131497 | Trevor      | Gurney-Smith | T Gurney Smith & Co                                          | RH14 0AZ |
| CIOT AML-805-111164 | Jonathan    | Medes        | Tenterden Consulting Limited                                 | RH17 5JJ |
| CIOT AML-806-161596 | Andrew      | Lewis        | ADL Tax Consultancy                                          | EN5 1LZ  |
| CIOT AML-809-113625 | Patricia    | Sey          | Mrs Patricia Sey CTA                                         | SO41 8GU |
| CIOT AML-815-156531 | Claire      | Upton        | Copper Tax Limited                                           | NG2 6FJ  |
| CIOT AML-816-142103 | David       | Treitel      | American Tax Returns Limited                                 | WC1N 2EB |
| CIOT AML-817-109008 | Andrew      | Magilton     | TFO Tax Global Limited                                       | M1 5LN   |
| CIOT AML-818-155449 | Helen       | Scurr        | Maple Tree Tax & Accounting Services Limited                 | RG8 9ES  |
| CIOT AML-821-114449 | Deborah     | Healy        | Healys                                                       | BS32 9AB |
| CIOT AML-822-125505 | Adrian      | Carroll      | A Carroll Associates                                         | M7 4LZ   |
| CIOT AML-823-151937 | Aaron       | Phillips     | AGP Consulting                                               | LL14 3JH |
| CIOT AML-824-124875 | Arun        | Mistry       | Arun Mistry Taxation Services                                | MK8 8BU  |
| CIOT AML-825-111368 | Richard     | Watts-Joyce  | Global Tax Network Ltd                                       | GU1 4QB  |
| CIOT AML-829-134166 | Michael     | Holmes       | Michael Holmes Partnership Ltd                               | LS20 8EN |
| CIOT AML-832-135555 | David       | Montgomery   | D M MONTGOMERY                                               | B26 2LG  |
| CIOT AML-833-155789 | Robert      | McKee        | Maratax Limited                                              | GU16 8JZ |
| CIOT AML-838-134973 | Janet       | Shaw         | Janet R Shaw CTA                                             | CA8 9EX  |
| CIOT AML-839-142030 | Herschel    | Santineer    | Glenstone Tax Consultancy                                    | ME15 9UR |
| CIOT AML-840-135872 | Angela      | Beech        | Angela Beech                                                 | PE1 3PL  |
| CIOT AML-841-130943 | Ian         | Cruse        | Ian Cruse                                                    | CO9 3EU  |
| CIOT AML-846-160035 | Gill        | Connolly     | Gecko Accountancy                                            | LS16 7RP |
| CIOT AML-847-116325 | Michelle    | Dawson       | M & T Tax Consultancy Limited                                | PR5 6AU  |
| CIOT AML-848-194142 | Simon       | Williams     | Delphi Accounting Ltd                                        | BA11 4FN |
| CIOT AML-850-103414 | Christopher | Mills        | Chris Mills Taxation                                         | TN14 7SG |
| CIOT AML-855-160445 | Nicola      | Gander       | Gander Tax Services Limited                                  | GU32 3ES |
| CIOT AML-856-136108 | Brian       | White        | Brian White Tax Resolution Ltd                               | M3 5FS   |
| CIOT AML-858-132674 | Roger       | Parkes       | Sisuti Ltd                                                   | WR13 5HQ |
| CIOT AML-864-114601 | Shabeer     | Yousuf       | Shipleys Tax Investigations LLP (t/a Shipleys Tax Solutions) | S2 5SY   |
| CIOT AML-865-158203 | Philip      | Shepherd     | PS Tax Consultancy                                           | BL8 1HD  |
| CIOT AML-866-116418 | Jill        | Cornforth    | Coleby Associates LLP                                        | NG10 5QG |
| CIOT AML-870-126948 | Michael     | Bull         | US Tax Advisory Partnership LLP                              | EC2M 4YT |
| CIOT AML-872-195928 | Alan        | Rashleigh    | Alan Rashleigh & Associates Ltd                              | SK12 1DN |
| CIOT AML-875-102797 | Amanda      | Fisher       | Aventae Ltd                                                  | OX28 4BH |
| CIOT AML-876-159657 | Lynsey      | Ibbetson     | Little & Neal                                                | DL17 8JH |
| CIOT AML-881-115679 | Jayne       | Byrne        | Stratford Tax Studio Limited                                 | CV37 6PT |
| CIOT AML-884-142126 | Steven      | Heath        | S G Heath & Co Ltd                                           | PL4 0AH  |
| CIOT AML-886-152543 | Pauline     | Brebner      | Pauline Brebner                                              | AB21 0XT |
| CIOT AML-890-152774 | Lee         | Sharpe       | Sharpe Tax Consulting Limited                                | WA16 6SA |
| CIOT AML-891-155182 | Simon       | Brown        | Forrest Brown Ltd                                            | BS1 6FL  |
| CIOT AML-894-105742 | Polly-Anna  | Cockerham    | Mrs Polly-Anna Cockerham CTA                                 | BS9 2BW  |
| CIOT AML-896-150832 | Julian      | Potts        | Landmark PT Ltd                                              | BA1 2AT  |
| CIOT AML-902-126811 | Nigel       | Coates       | K J M Taxation                                               | RG19 3XS |
| CIOT AML-905-113631 | Steven      | Wilkinson    | MWST VAT Consultancy Ltd                                     | WA4 5PA  |
| CIOT AML-907-130102 | Stephen     | Crook        | Sommerville & Co.                                            | IP31 2NH |
| CIOT AML-908-116423 | Lucy        | Parry        | Parry & Parry Limited                                        | CB4 1DT  |
| CIOT AML-911-127262 | Peter       | Bean         | PB Taxation Services Ltd                                     | M29 7EZ  |
| CIOT AML-916-150351 | Joanna      | Wright       | WrightTax Ltd                                                | DA7 4UF  |
| CIOT AML-920-162577 | Sutharman   | Kanagarajah  | Centralis UK Limited                                         | SW1Y 4UR |
| CIOT AML-921-113412 | Peter       | Ladanyi      | Pivat                                                        | CR0 6BP  |
| CIOT AML-928-103770 | Susanna     | Oates        | ALLSKO Family Office Resources LLP                           | W15 4AP  |
| CIOT AML-930-113021 | Stephanie   | Churchill    | Churchill Taxation Limited                                   | DY4 8AS  |
| CIOT AML-933-130022 | Graham      | Roitt        | HGR Accountants Limited                                      | SK8 5NB  |
| CIOT AML-934-112151 | Clare       | Jones        | C J Taxation Services                                        | NG10 3RN |
| CIOT AML-938-161125 | Christopher | Caspell      | Oxford Tax Solutions Ltd                                     | ST16 3HL |
| CIOT AML-939-137568 | Ian         | McLeish      | Rosslyn Associates Ltd                                       | EH26 0SD |
| CIOT AML-940-172524 | Kelly       | Smith        | De Verose Accounting Ltd                                     | BS15 3SW |
| CIOT AML-943-106195 | Josephine   | Timms        | Belle Vue Tax                                                | RG1 7TX  |
| CIOT AML-946-189424 | Angela      | Lang-Horgan  | Lang & Horgan Limited                                        | RG25 2QQ |

|                      |           |                |                                                      |          |
|----------------------|-----------|----------------|------------------------------------------------------|----------|
| CIOT AML-947-126058  | Ian       | Govier         | Certius Professional Services Limited                | BH15 3TB |
| CIOT AML-948-116108  | Anthony   | Woolley        | Pareto Tax & Wealth LLP                              | M3 3BZ   |
| CIOT AML-949-116108  | Anthony   | Woolley        | Pareto Tax & Wealth (Compliance) Limited             | M3 4PF   |
| CIOT AML-951-158020  | Melinda   | Barnett        | Melba Tax Services                                   | RG22 4FS |
| CIOT AML-962-138239  | Wendy     | Kershaw        | Glazik Kershaw Limited                               | HU12 8EZ |
| CIOT AML-966-136643  | Jeremy    | Mindell        | Primondell Limited                                   | N3 3JD   |
| CIOT AML-967-162917  | Matthew   | Bailey         | Bailey & Associates Ltd                              | TN4 8BG  |
| CIOT AML-975-156379  | Gillian   | Everall        | Everfair Tax Consulting Ltd                          | KT13 0NY |
| CIOT AML-977-172775  | Simon     | Carpenter      | Simon Carpenter                                      | SG18 8HZ |
| CIOT AML-979-110602  | Mohammed  | Shabir         | Mayfields (UK) Ltd                                   | B12 8EA  |
| CIOT AML-980-171013  | Catherine | Lynn-Jones     | Renewable Engineering Services Limited               | BS27 3SN |
| CIOT AML-981-116996  | Jamie     | Hooper         | Hooper & Co (Financial Management) Limited           | CO5 9JD  |
| CIOT AML-984-201204  | Jan       | Karkowski      | JK Tax Ltd. t/a EQuiTax                              | WC1N 3AX |
| CIOT AML-986-128055  | Laura     | Chuck          | CHD Tax Consultancy LLP                              | M22 4BJ  |
| CIOT AML-989-136615  | Nicki     | Reynolds       | Tower Tax Limited                                    | MK45 2HU |
| CIOT AML-990-157531  | Gordon    | Berry          | Business Oxygen Limited                              | KY1 3LW  |
| CIOT AML-994-129806  | Thomas    | Lacey          | Applewell Tax Services                               | SP6 1QZ  |
| CIOT AML-995-164095  | Simone    | Dalton         | Simtax Limited                                       | OX29 7RT |
| CIOT AML-996-111082  | Ian       | Howe           | IMH Advisory LLP                                     | CM23 2NH |
| CIOT AML-998-154326  | Sarah     | Whyte          | APT Partnership LLP                                  | TN2 5TN  |
| CIOT AML-1000-177198 | Robert    | Dedman         | Mr R P Dedman                                        | IP33 1UQ |
| CIOT AML-1001-107139 | Anna      | Needham        | Anna Needham Tax Compliance Services                 | LE8 8UB  |
| CIOT AML-1003-108201 | John      | Nobbs          | John Nobbs                                           | BH16 5RH |
| CIOT AML-1006-116324 | Elizabeth | Turnbull       | LT Tax Services Ltd                                  | YO62 6AD |
| CIOT AML-1007-152954 | Luke      | Hutcherson     | Lucas Hutcherson Tax and Accountancy Services        | NN16 8ER |
| CIOT AML-1009-195977 | Anthony   | Wood           | Anthony Wood & Co                                    | PR3 6BN  |
| CIOT AML-1010-129753 | John      | Foley          | John Foley & Co Ltd                                  | W11 4DE  |
| CIOT AML-1011-153986 | Jill      | Morris         | Taxology LLP                                         | M28 2PD  |
| CIOT AML-1012-108092 | Joanne    | Fahy           | Newbridge Taxation Limited                           | WV6 0EB  |
| CIOT AML-1013-138961 | Angeline  | Egginton-Laity | Tax Acclaim Ltd                                      | TR16 4DX |
| CIOT AML-1014-184504 | Ebrahim   | Sidat          | Signature Tax Limited                                | M1 3EB   |
| CIOT AML-1016-134685 | Beverley  | Dawson         | B J Dawson                                           | GU2 7ST  |
| CIOT AML-1017-178848 | Nicholas  | Hadley         | Aquatax Limited                                      | DY7 5HP  |
| CIOT AML-1021-136862 | Warren    | Taylor         | WT Tax Ltd                                           | SO21 1UU |
| CIOT AML-1023-116560 | Gillian   | Fallon         | Gillian Fallon                                       | SK13 1DA |
| CIOT AML-1024-136529 | Kathryn   | Herring        | KJM Associates Ltd                                   | SG18 8BE |
| CIOT AML-1025-116638 | Mohammed  | Majid          | AzTax Consulting Limited                             | SO14 0PH |
| CIOT AML-1030-195975 | Glenn     | Havenhand      | GH VAT Consultancy LLP                               | S66 1FP  |
| CIOT AML-1033-128018 | Paul      | Spenceley      | Paul Spenceley                                       | LS12 5TW |
| CIOT AML-1037-129354 | Robert    | Steel          | The Steel Consultancy                                | YO42 2XE |
| CIOT AML-1039-136826 | Andrew    | Scannell       | Scannell & Associates                                | W1J 9HF  |
| CIOT AML-1040-103718 | Geoffrey  | Noble          | Certax Accounting West Sussex Limited                | RH12 1BX |
| CIOT AML-1041-142000 | Darrell   | Booth          | DB Tax Limited                                       | OL15 9PF |
| CIOT AML-1042-132520 | David     | Moulding       | DAVID MOULDING                                       | LU2 8BP  |
| CIOT AML-1044-128858 | Peter     | Jeffery        | 3T Tax Ltd.                                          | HP5 2HL  |
| CIOT AML-1046-104132 | Philip    | Hare           | Philip Hare & Associates LLP                         | EC1A 2AY |
| CIOT AML-1049-177102 | Alan      | Powell         | Alan Powell Associates                               | PE24 4HT |
| CIOT AML-1051-138711 | Peter     | Ramsay         | Montroig Consultants Ltd                             | G61 2LQ  |
| CIOT AML-1053-129772 | Allan     | Beardsworth    | Knight Tax Services Limited                          | SK7 3EL  |
| CIOT AML-1054-103616 | John      | Turnbull-Kemp  | JTK Associates Management Ltd T/A JTK Associates Ltd | NG23 7NB |
| CIOT AML-1055-124255 | Christine | Burns          | Mrs C Burns CTA                                      | BT38 9RS |
| CIOT AML-1056-135740 | Judith    | Hooper         | Judith Hooper & Co                                   | MK17 9AS |
| CIOT AML-1057-196026 | Philip    | Jeffrey        | Just VAT Ltd                                         | LE17 6LR |
| CIOT AML-1058-107280 | Phillip   | Berwick        | Berwick Tax                                          | ME10 3TB |
| CIOT AML-1059-106181 | Suzanne   | Simmons        | Simmons Tax                                          | SP6 3HA  |
| CIOT AML-1063-133873 | William   | Wormald        | Wormald Accountants Ltd                              | ME14 5DY |
| CIOT AML-1065-127454 | Linsey    | Addie          | LA Taxation Ltd                                      | P17 5BQ  |
| CIOT AML-1071-127190 | John      | O'leary        | MedicTax                                             | GU11 1TQ |
| CIOT AML-1073-139261 | Colin     | Moore          | Grampian Enterprises Limited                         | MK45 5DE |
| CIOT AML-1075-135354 | Clive     | Sawyer         | Clive Sawyer and Associates                          | SY9 5BN  |
| CIOT AML-1076-135767 | Gareth    | Thomas         | Gareth Thomas CTA                                    | CF3 5UW  |
| CIOT AML-1077-125488 | Peter     | Burton         | Peter DM Burton                                      | RH13 5SZ |
| CIOT AML-1078-137391 | Neil      | Mitchell       | NM Advisory Ltd                                      | N1 7GU   |
| CIOT AML-1079-183604 | Catherine | Scott          | Catherine Scott Tax Consultancy Ltd                  | TS15 9LL |
| CIOT AML-1081-179089 | Emily     | Precious       | Premier Tax Solutions Limited                        | ST4 2LW  |
| CIOT AML-1084-134637 | David     | Norman         | DN Tax Services                                      | LE3 3NU  |

|                      |           |                |                                                |          |
|----------------------|-----------|----------------|------------------------------------------------|----------|
| CIOT AML-1085-108423 | Anthony   | Tomlin         | Debere Ltd                                     | NE37 1EZ |
| CIOT AML-1086-156223 | Katharine | Greenhough     | Kate Greenhough                                | CB11 4BE |
| CIOT AML-1087-162766 | Adam      | Hayes          | SNH Tax                                        | W1J 8AJ  |
| CIOT AML-1089-109311 | Frederick | Hoad           | Sallows Associates Ltd                         | BN7 1LT  |
| CIOT AML-1090-167129 | Colleen   | O' Kane        | Orchard Green Tax Ltd                          | BT19 1BT |
| CIOT AML-1091-133296 | Angela    | Woodward       | A M Woodward & Co                              | HP7 0DS  |
| CIOT AML-1092-114184 | Sangeeta  | Johnson        | Oak Tax Services Limited                       | B93 9DY  |
| CIOT AML-1093-182700 | Victoria  | Delafaille     | VICTORIA DELAFAILLE LTD                        | CH2 3QS  |
| CIOT AML-1094-104767 | Simon     | Tod            | Engaging Tax Ltd                               | GU14 0LX |
| CIOT AML-1099-150534 | Emily     | White          | Citrine International Tax Ltd                  | OX2 7JT  |
| CIOT AML-1102-110158 | Claire    | Mattison       | Turner Lister & Co                             | LS22 5DZ |
| CIOT AML-1103-201916 | Kingsley  | Eseimokumoh    | Kingsley Eseimokumoh T/AS UKTAXRETURNS         | E17 3GT  |
| CIOT AML-1104-183076 | Quoc      | Nguyen         | Tn-Tax                                         | NG3 3BY  |
| CIOT AML-1107-169816 | Anthony   | Rogers         | Fusion Partners LLP                            | TN22 4AS |
| CIOT AML-1112-107647 | Patricia  | Harpin         | Patricia Harpin                                | DA3 8LG  |
| CIOT AML-1114-106499 | Robert    | Farrell        | Lincs Accountancy Ltd                          | SK8 5JB  |
| CIOT AML-1115-131063 | Rosemary  | Dickson        | Rosemary Dickson CTA                           | HP5 1AQ  |
| CIOT AML-1116-151468 | Clare     | Eve            | CeTax                                          | CM9 6GQ  |
| CIOT AML-1119-111487 | Caroline  | Garnham        | The Family Hive Limited                        | RH12 3JJ |
| CIOT AML-1126-167888 | Murray    | Mackay         | TAX SOLUTIONS SCOTLAND LIMITED                 | G66 7HN  |
| CIOT AML-1127-112695 | Stephen   | Griffiths      | Griffiths Allen Limited                        | CF40 2HZ |
| CIOT AML-1128-127397 | Fiona     | Phillips       | Park Place Associates Limited                  | YO19 4RR |
| CIOT AML-1130-136203 | Edwin     | Stanton        | Edwin Stanton                                  | SK17 6FA |
| CIOT AML-1132-109742 | Mark      | Wells          | Mark Wells Taxation                            | BN2 9ZG  |
| CIOT AML-1136-169796 | Richard   | Norris         | NRB Accountancy Ltd                            | DE56 1FZ |
| CIOT AML-1137-138555 | Barry     | Potter         | Vector Tax Consultancy Ltd                     | L35 3RL  |
| CIOT AML-1138-170892 | Luke      | Barletta       | Croft Tax & Advisory Services                  | YO7 2NF  |
| CIOT AML-1140-125950 | Neil      | Cobbold        | Cobbold & Company (Accountants) Limited        | BS15 3EJ |
| CIOT AML-1145-104447 | M         | Holden         | MJH Tax Ltd                                    | BN11 1QP |
| CIOT AML-1146-122495 | Lee       | Blackshaw      | Blackshaw Tax Limited                          | WA15 9RW |
| CIOT AML-1151-216170 | Simon     | Howley         | Bell Howley Perrotton LLP                      | N1 7GU   |
| CIOT AML-1154-128982 | Tommy     | Frampton       | T & P Accountants LLP                          | PO7 7TH  |
| CIOT AML-1155-183079 | Barry     | Casey          | CASBA Consulting Limited                       | BT67 0ES |
| CIOT AML-1156-163638 | James     | Hodgson-Barker | James Hodgson-Barker CTA                       | TN2 5HU  |
| CIOT AML-1159-154701 | Carol     | Yeaman         | CLA Accountancy Services Limited               | PA6 7BW  |
| CIOT AML-1160-185459 | Gursharan | Malhi          | Taxwise Associates                             | CV31 2SZ |
| CIOT AML-1161-175737 | Angela    | Wood           | Enterprise Tax Consultants Limited t/a ETC Tax | WA14 4DW |
| CIOT AML-1162-135779 | Graham    | Webber         | WTT Consulting Limited                         | EC4R 1DD |
| CIOT AML-1165-103719 | John      | Heather        | Blue Riband Tax South                          | TQ3 3YB  |
| CIOT AML-1167-156173 | James     | Bland          | Granite Trustee Company Limited                | LE16 8PF |
| CIOT AML-1168-195911 | John      | Barnes         | Dispensing VAT Advice Ltd                      | LS18 5JU |
| CIOT AML-1170-152120 | Susan     | McKnight       | Counting House Accountants and Tax Advisers    | SO31 7GP |
| CIOT AML-1175-109300 | Claire    | Swain          | Lerica Tax Accountants Limited                 | BA15 1LA |
| CIOT AML-1176-172898 | Barry     | Espley         | Espley Taxation Services (ETS) - Tax Returns   | TN1 1UE  |
| CIOT AML-1178-108565 | Duncan    | Montgomery     | D Montgomery Limited                           | SY4 2EX  |
| CIOT AML-1183-111109 | Steven    | Healy          | Hansen Sweeney Limited                         | E14 9XL  |
| CIOT AML-1187-184478 | Daniel    | Jones          | Halcyon Taxation                               | WC1N 3AX |
| CIOT AML-1189-154213 | Michelle  | Perry          | Michelle Perry                                 | TF12 5NJ |
| CIOT AML-1190-113878 | Peter     | Cross          | TTF Taxation Ltd                               | CB11 3FY |
| CIOT AML-1191-116235 | Elaine    | Hancock        | Figures 4 Figures Limited                      | BS9 4PN  |
| CIOT AML-1203-113090 | Emily     | Collins        | Emily Collins Personal Tax Ltd                 | SK7 2PZ  |
| CIOT AML-1205-162220 | Rebecca   | Murdoch        | Brambles Consulting & Finance Limited          | FY7 6EZ  |
| CIOT AML-1206-111800 | Claire    | Wetherall      | Grosvenor House Consultants LLP                | W1K 3HP  |
| CIOT AML-1207-136266 | Mark      | Routen         | M&J Advisory                                   | LE15 7DR |
| CIOT AML-1209-127048 | Kevin     | Henry          | SJC Professional Services Limited              | SW1H 0HX |
| CIOT AML-1211-152574 | Gillian   | Salmons        | Global Eyes Tax Services Limited               | RH4 1QX  |
| CIOT AML-1212-121982 | John      | King           | JSK Tax Limited                                | ME18 5NF |
| CIOT AML-1217-135354 | Clive     | Sawyer         | Clive Sawyer Associates Ltd                    | SY9 5BN  |
| CIOT AML-1218-134737 | Sally     | Campbell       | Sally Campbell CTA Ltd                         | BN3 1DG  |
| CIOT AML-1219-177621 | Stuart    | Drury          | Kaneda Associates Limited t/a Dynalogic Tax    | SY1 1RW  |
| CIOT AML-1222-102342 | Andrew    | Littlejohn     | Andrew Littlejohn                              | BR6 0EQ  |
| CIOT AML-1224-114002 | Sharron   | Fletcher       | RAE Business Services (Yorkshire) Limited      | W1W 7LT  |
| CIOT AML-1225-131729 | Nicholas  | Hopkin         | Hopkin Smart Consulting Limited                | DE56 4DP |
| CIOT AML-1226-191654 | Aaron     | Calver         | Okeford Advisory Ltd                           | DT11 8DY |
| CIOT AML-1228-133142 | Manjula   | Shah           | M D Shah & Co                                  | IG1 3SH  |
| CIOT AML-1229-135454 | Lavinia   | Gater          | LG Tax and Accountancy Services                | BA13 2GG |

|                      |             |                |                                                |          |
|----------------------|-------------|----------------|------------------------------------------------|----------|
| CIOT AML-1230-158301 | Martin      | Butterworth    | Martin Butterworth Tax Adviser                 | DN4 5FA  |
| CIOT AML-1232-127904 | Mark        | Dixon          | Centre Taxation                                | S8 9GE   |
| CIOT AML-1236-110814 | John        | Kingsley       | Atlantic Tax Advisory Services Limited         | BN27 1DW |
| CIOT AML-1237-125473 | Mark        | Collins        | Synergy Tax Limited                            | CR8 4NA  |
| CIOT AML-1246-165529 | Kari        | Mellon         | Opes Tax Limited                               | LE4 4JQ  |
| CIOT AML-1247-138137 | Thomas      | Moore          | WBR Tax Limited                                | LE19 1RP |
| CIOT AML-1252-125793 | Andrew      | Lines          | Lines & Company Ltd                            | BH22 0NA |
| CIOT AML-1254-153303 | Helen       | Beaumont       | Essendon Tax Consultancy Limited               | MK12 5NW |
| CIOT AML-1255-136782 | Claire      | Brady          | CBF Taxation Services Limited                  | GU9 7UD  |
| CIOT AML-1259-136299 | Emma        | Froud          | Mulberry Froud Associates                      | CV37 9QY |
| CIOT AML-1260-107585 | Michael     | Needham        | Astrol Planning Limited                        | CH43 5RE |
| CIOT AML-1261-134289 | Paul        | Ward           | Conley Ward                                    | LE7 2HB  |
| CIOT AML-1264-115098 | Mark        | Hoskyns        | MK Capital Allowances Advisory Limited         | MK14 6GD |
| CIOT AML-1273-114116 | Diane       | Blagg          | D BLAGG                                        | SL4 2PU  |
| CIOT AML-1278-107846 | Jonathan    | Plant          | Bespoke Tax Services Limited                   | CH62 3NX |
| CIOT AML-1282-101625 | Frankie     | Sheaky         | OMB Tax Ltd                                    | TN4 9PA  |
| CIOT AML-1283-132677 | Derek       | Parodine-Baker | Parodine Baker & Co Ltd                        | BH21 2LQ |
| CIOT AML-1285-129079 | Susan       | Brunskill      | Susan Brunskill                                | DL1 4DZ  |
| CIOT AML-1286-112938 | Anton       | Lane           | Edge Tax Professional Services Limited         | BS16 1GW |
| CIOT AML-1288-136103 | Paul        | Taylor         | Freestone Jacobs                               | PO9 2JE  |
| CIOT AML-1289-106794 | Vicky       | Evans          | Babcock Probate & Tax Services Ltd             | PO11 0NY |
| CIOT AML-1292-108398 | Timothy     | Keeley         | Alantera Unlimited                             | OX11 7XN |
| CIOT AML-1294-135967 | Alan        | Webb           | Alan Webb Tax                                  | BN17 6PP |
| CIOT AML-1295-132467 | Anilkumar   | Modi           | ABM Accountancy Ltd                            | HA5 3EF  |
| CIOT AML-1297-102856 | Nigel       | Thomas         | Nigel Thomas                                   | OX10 9LH |
| CIOT AML-1298-129900 | John        | Kavanagh       | UK Tax Consulting Limited                      | EC1V 2NX |
| CIOT AML-1299-124211 | Vanessa     | Rush           | Olivine Partners LLP                           | IP7 7BX  |
| CIOT AML-1301-116644 | Pamela      | Fox            | Pam Fox Accountancy Limited                    | GL20 6DZ |
| CIOT AML-1302-173125 | Laura       | Duggan         | R&D Tax Solutions Limited                      | BL1 4QZ  |
| CIOT AML-1304-193910 | Robert      | Osborne        | RMHO Consulting Limited                        | DT1 2EQ  |
| CIOT AML-1306-115603 | Tristan     | Noyes          | Practical Tax                                  | HP5 2XU  |
| CIOT AML-1308-102196 | James       | Lambden        | Calculus Accountants and Tax Advisers Limited  | IG10 1AF |
| CIOT AML-1311-195978 | Melanie     | Lord           | AVS VAT CONSULTANCY LTD                        | SG1 2DX  |
| CIOT AML-1319-157627 | Julia       | Ascott         | Ascott ETC Ltd                                 | CM11 2EX |
| CIOT AML-1321-154459 | Patricia    | Clements       | Clements Tax Associates Limited                | GL51 6TQ |
| CIOT AML-1323-178549 | Rachel      | Davis          | Carter Taylor Chartered Tax Advisers           | S12 2TH  |
| CIOT AML-1325-138190 | Rhona       | Graham         | Veritas VAT Consultants Ltd                    | LS15 4LG |
| CIOT AML-1328-136822 | Karen       | Oliver         | Karen Oliver CTA                               | BN1 5FA  |
| CIOT AML-1332-137773 | Andrew      | Shepherd       | Shepherd Private Clients Limited               | SK8 3GY  |
| CIOT AML-1333-163770 | John        | Hamilton       | Hamilton Rose Tax Ltd                          | B93 0LL  |
| CIOT AML-1336-117007 | Sarah       | Tuck           | Bradshaw Tax Advisers and Business Consultants | CM6 3FD  |
| CIOT AML-1337-112415 | Paul        | Watson         | Morrison Govan LLP                             | TN17 3QE |
| CIOT AML-1338-142156 | Charles     | Garner         | Crofton Bradfield Wealth Protection Limited    | DN14 6AA |
| CIOT AML-1339-101207 | Carol       | Wells          | Jupiter Tax Ltd                                | S25 3QY  |
| CIOT AML-1340-169227 | Louise      | Steele         | Oaks Tax and Accounts Ltd                      | TN14 5AB |
| CIOT AML-1343-197176 | Christopher | Beale          | CBTax                                          | NN6 8FB  |
| CIOT AML-1346-111633 | Samantha    | Baker          | Baker Tax Consultancy                          | YO25 4LJ |
| CIOT AML-1347-154788 | Kevin       | Hindley        | Andersen LLP                                   | EC3V 0BG |
| CIOT AML-1349-192164 | Jack        | Sales          | TN Accountancy Ltd also t/a Relo Tax           | TN1 1NU  |
| CIOT AML-1351-102231 | Ian         | Fitzpatrick    | Grey Eclipse Limited                           | B90 3ND  |
| CIOT AML-1352-102231 | Ian         | Fitzpatrick    | Grey Eclipse Support Limited                   | B90 3ND  |
| CIOT AML-1353-142156 | Charles     | Garner         | Charlotte Hannah Ltd                           | DN14 6AA |
| CIOT AML-1354-135582 | Anita       | Gossain        | SOS Tax Advisors                               | SL6 1UX  |
| CIOT AML-1356-193765 | Catherine   | Rayner         | Tax & Accounts SW Ltd                          | TQ7 1PP  |
| CIOT AML-1357-115384 | Lee         | Povey          | Lee Povey Taxation Services                    | OL3 5DL  |
| CIOT AML-1358-106324 | David       | Nicolson       | PPP Tax Advisers Ltd                           | BT47 6FE |
| CIOT AML-1361-107477 | Nicholas    | Scull          | Cranedale Tax Ltd                              | N1 7SR   |
| CIOT AML-1362-171184 | Matthew     | Jeffery        | Zeal Tax (Newport) Limited                     | NP19 8EA |
| CIOT AML-1365-113127 | Kevin       | Sefton         | UT Tax Ltd                                     | GU21 5AB |
| CIOT AML-1370-106178 | Nigel       | Bale           | Landen                                         | TW7 4HW  |
| CIOT AML-1371-127337 | John        | Galvin         | J F Taxation                                   | SS3 0HW  |
| CIOT AML-1372-103501 | Francis     | Nash           | Silverleaf Advisory Limited                    | CV23 9EJ |
| CIOT AML-1374-180124 | Conor       | O'Callaghan    | S&C Advisers Limited                           | TW8 0QW  |
| CIOT AML-1376-159035 | Jane        | Deeks          | Deeks VAT Consultancy Limited                  | DN4 6NA  |
| CIOT AML-1377-139116 | Steven      | Botham         | UK VAT Agent Limited                           | CV3 5LA  |
| CIOT AML-1378-192298 | Graham      | Heydon         | Heydon Innovation Ltd                          | EX4 9JG  |

|                      |             |                    |                                               |          |
|----------------------|-------------|--------------------|-----------------------------------------------|----------|
| CIOT AML-1380-175298 | Gemma       | Merritt            | River View Tax & Accountancy Ltd              | SP10 5BN |
| CIOT AML-1381-108708 | David       | Logan              | TAG Tax Limited                               | CA2 5XF  |
| CIOT AML-1382-111056 | Graham      | McKay              | Graham McKay                                  | RH20 4QX |
| CIOT AML-1383-114557 | James       | Bowling            | JH Bowling Ltd t/a JH Bowling                 | NG9 6DZ  |
| CIOT AML-1385-177949 | Thomas      | Henderson          | Henderson Tax                                 | BL6 4BZ  |
| CIOT AML-1386-196918 | Simon       | Emery              | Rushden and Higham Tax Returns Ltd            | NN10 8NN |
| CIOT AML-1387-106553 | Malcolm     | Nichols            | The VAT Company Ltd                           | PO21 2NW |
| CIOT AML-1388-167114 | Paul        | Falconer           | Brieley Grimsdell Falconer Ltd                | NG16 2LW |
| CIOT AML-1389-129846 | Andrew      | Brooks             | Moxhay Advisory Limited                       | SW1V 1NZ |
| CIOT AML-1391-162306 | Julian      | Brooks             | Panthera Tax LLP                              | EC4N 1TX |
| CIOT AML-1392-173220 | Cassandra   | Fennell            | CFA Tax Limited                               | YO8 4PD  |
| CIOT AML-1394-160328 | Lucy        | Roblin             | L J Accountants Ltd                           | CF5 2RE  |
| CIOT AML-1397-174337 | David       | Stebbings          | Eaves and Co t/a Equity Value Limited         | S1 4BY   |
| CIOT AML-1399-153379 | Gordon      | McCaw              | Oak Legacy South West Limited                 | BS16 1GW |
| CIOT AML-1400-200362 | Steven      | Nguyen             | White and Yellow Finance Limited              | SE2 0PB  |
| CIOT AML-1402-139229 | Gavin       | Lenthall           | Hampton Tax Advisors LLP                      | BS9 1LF  |
| CIOT AML-1403-139092 | Deborah     | Goligher           | Hollypark Financial Consultancy               | BT5 7SN  |
| CIOT AML-1405-136603 | Stewart     | McKinnon           | Dalgety House LLP                             | KY11 3BZ |
| CIOT AML-1406-165452 | Bhavesh     | Chawda             | A&B Tax Consultants Limited                   | E2 9HE   |
| CIOT AML-1407-134762 | Christopher | Bugden             | GROSVENOR TAX CONSULTANTS LIMITED             | BN6 9DE  |
| CIOT AML-1408-178084 | Brook       | Mesfin             | TPI LAB LIMITED                               | N1 7GU   |
| CIOT AML-1410-175949 | Imran       | Ali                | PRUDENTIA TAX LIMITED                         | LS1 1BA  |
| CIOT AML-1414-194193 | Jamie       | Bligh              | JAMIE BLIGH TAX CONSULTANCY                   | SS12 9PP |
| CIOT AML-1417-109939 | Richard     | Lewis              | Uley Tax Services                             | GL11 5SW |
| CIOT AML-1418-131423 | Sarah       | Goodwin            | Sarah M Goodwin                               | GL5 5AN  |
| CIOT AML-1419-106086 | Steven      | Pinhey             | SPI-tax Limited                               | CM6 1SW  |
| CIOT AML-1422-137458 | Audrey      | Hughes             | Audrey Hughes                                 | SY11 2HP |
| CIOT AML-1423-135628 | Richard     | Brooks             | RICHARD BROOKS TAX CONSULTANTS LIMITED        | BA4 4RZ  |
| CIOT AML-1426-131136 | David       | Edmonds            | David Edmonds Ltd                             | SP5 1PZ  |
| CIOT AML-1428-138184 | David       | Parker             | Parkers Accountancy & Taxation                | B24 9ND  |
| CIOT AML-1430-164686 | Fergal      | Garvey             | TAXUALLY LTD                                  | CH42 8PU |
| CIOT AML-1431-107292 | Andrew      | Lucas              | ALTITUDE TAX LTD                              | GU8 6HZ  |
| CIOT AML-1435-107651 | Jason       | Ward               | Ward Tax Consultants UK Limited               | SM1 4AF  |
| CIOT AML-1437-204044 | Mala        | Kapacee            | London Tax Network Limited                    | W1W 7LA  |
| CIOT AML-1438-107765 | Matthew     | Fox                | BG Tax Advisory Ltd                           | N16 5JE  |
| CIOT AML-1439-115844 | Tara        | North              | The Kent Tax Shop Limited                     | ME16 9HD |
| CIOT AML-1441-179482 | Gemma       | Pond-Klyman        | GPK TAXATION                                  | SS3 9EH  |
| CIOT AML-1445-106341 | Lawrence    | McAulay            | McAULAYS LIMITED T/A McAULAYS TAX CONSULTANCY | WD18 0QD |
| CIOT AML-1447-199923 | Olufolafemi | Oyegoke            | FOLAFEMI OYEGOKE CONSULTANCY SERVICES         | CR2 8NW  |
| CIOT AML-1448-102663 | Ethel       | Taylor             | LOUISE TAYLOR                                 | G12 0XT  |
| CIOT AML-1449-122548 | Sara        | Spencer            | Sara Spencer Ltd                              | HG1 5NQ  |
| CIOT AML-1450-172563 | Timothy     | Hassan-Ally        | Phinch Limited                                | BS22 6WA |
| CIOT AML-1451-104117 | Martin      | Dawson             | Goldwyns Tax LLP                              | EC3V 3DG |
| CIOT AML-1457-102140 | Michael     | Perkins            | PerkinsSmith Consulting Ltd                   | TW12 1NS |
| CIOT AML-1458-104821 | Morag       | Matthews           | Morag Matthews Chartered Tax Adviser          | OX16 9NW |
| CIOT AML-1461-123503 | Joseph      | Brown              | CubicStone Tax Services                       | WC2H 9JQ |
| CIOT AML-1462-197446 | Joseph      | Cheers             | JC Tax Advisory                               | WN6 9EL  |
| CIOT AML-1463-114640 | Neil        | Warren             | Warren Tax Services Ltd                       | B16 8WF  |
| CIOT AML-1464-109980 | Matthew     | Hall               | Armadillo Support Limited                     | CF10 3GA |
| CIOT AML-1465-135631 | Laurence    | Burt               | LS Burt Partnership                           | CW9 5LU  |
| CIOT AML-1467-164563 | Christopher | Green              | myOMB Limited                                 | PO3 6GL  |
| CIOT AML-1468-129684 | David       | Head               | Tax & Accounting Solutions (SW) Ltd           | BA12 9JR |
| CIOT AML-1469-155456 | Marcus      | Fincham            | Rentabilite Ltd                               | RG27 8LJ |
| CIOT AML-1470-109567 | Jeffery     | Heape              | J W Scrivens and Co Limited                   | DE15 0YZ |
| CIOT AML-1471-110177 | Simon       | Newsham            | Newshams Tax Limited                          | WC2H 9JQ |
| CIOT AML-1474-114483 | Rachael     | Verinder           | Verinder Powell Associates                    | BS30 8FJ |
| CIOT AML-1475-154431 | Gregory     | McNally            | VAT & Indirect Tax Advisors Ltd               | G75 8QQ  |
| CIOT AML-1476-114027 | michele     | howe               | The Tax Emporium Ltd                          | HD7 6AF  |
| CIOT AML-1477-159086 | David       | Whiscombe          | David Whiscombe LLP                           | HP5 3QW  |
| CIOT AML-1478-217556 | Daniel      | Johnson            | D M Johnson Tax & Accounting                  | SL9 0DL  |
| CIOT AML-1480-134218 | Anthony     | Glover             | Pacem Accounting & Tax Ltd                    | BT5 6BQ  |
| CIOT AML-1482-170986 | Adam        | White              | Sedgwick White Ltd                            | BA2 5RW  |
| CIOT AML-1485-114722 | Emma        | Talbott            | Easy Oars Limited t/a The emHub               | SW18 4UJ |
| CIOT AML-1487-135489 | Gary        | Walsh              | Infinity Tax Advisers                         | SS9 3LB  |
| CIOT AML-1488-157032 | Darryl      | Hazelhurst-Jeavons | Wilby Jones Limited                           | NR1 3PA  |
| CIOT AML-1491-150143 | Simon       | Briton             | Quantify R&D Limited                          | NE1 3NG  |

|                      |             |                |                                                   |          |
|----------------------|-------------|----------------|---------------------------------------------------|----------|
| CIOT AML-1492-150143 | Simon       | Briton         | Simonbriton                                       | NE1 3NG  |
| CIOT AML-1493-217945 | Hyder       | Fattah         | Hawthorn Tax Ltd                                  | G3 7PR   |
| CIOT AML-1495-151176 | Helen       | Vines          | Vines Capital Allowances Limited                  | WC1N 3AX |
| CIOT AML-1497-151018 | Andrew      | McKenna        | McKenna Tax Consultancy Ltd                       | SS1 1EA  |
| CIOT AML-1499-111577 | Lorraine    | Mattis         | Lion Advisory Limited                             | EC2V 7NQ |
| CIOT AML-1500-208040 | Rukhsana    | Adam           | Mirandus Accountants Limited                      | EC4A 4AS |
| CIOT AML-1502-175722 | Adela       | Cebotari       | TARI Tax Consultants                              | WC2H 9JQ |
| CIOT AML-1503-125269 | Deborah     | Crouch         | Deb Crouch Consulting Ltd                         | NN5 4UX  |
| CIOT AML-1504-132331 | David       | Marks          | David Marks                                       | NW11 7ST |
| CIOT AML-1506-113902 | Christopher | Smith          | Christopher Smith Limited                         | CW9 5BF  |
| CIOT AML-1508-208984 | Luke        | Shergold       | Luke Shergold T/A SC Tax Advisers and Accountants | SO23 9EH |
| CIOT AML-1509-138377 | Helen       | Lillis         | Hill Lillis Probate Services Ltd                  | B78 3PJ  |
| CIOT AML-1510-136636 | Arthur      | Lancaster      | Knox House Trustees (UK) Limited                  | M3 2JA   |
| CIOT AML-1515-156096 | Alastair    | Thomson        | Thomson Tax Consulting Limited                    | EH45 8SW |
| CIOT AML-1516-150385 | Raphael     | Suissa         | The VAT Help Line Ltd                             | SK6 7QX  |
| CIOT AML-1517-185409 | Ruth        | McCalley       | McWhite                                           | PL9 8SA  |
| CIOT AML-1518-116453 | David       | Chandler       | HRUX Ltd                                          | MK6 3ER  |
| CIOT AML-1522-201223 | Tsz         | Ku             | WK Tax Consulting Limited                         | EC1V 2NX |
| CIOT AML-1523-169428 | Elizabeth   | Goshtai        | Elizabeth Tax Services Ltd                        | WC2H 9JQ |
| CIOT AML-1526-174669 | Andrew      | Tailby-Faulkes | Abacus Advisory Limited                           | W1K 5EH  |
| CIOT AML-1527-130693 | Alan        | Carter         | Alan Carter                                       | EX13 5SX |
| CIOT AML-1528-172667 | David       | Jeffery        | DJANDCO Limited                                   | W1W 8BD  |
| CIOT AML-1529-161459 | Ursula      | Breslin        | UMB Tax Consultancy                               | BT36 4NQ |
| CIOT AML-1530-164120 | David       | Collins        | NMT Tax Limited                                   | BH15 3TB |
| CIOT AML-1534-180181 | Melanie     | Sampson        | Melanie Sampson Consulting                        | EX23 9TG |
| CIOT AML-1537-181058 | Sean        | Hughes         | Comprehensive Tax Planning Ltd                    | CH2 3NJ  |
| CIOT AML-1538-170716 | Julie       | Zasada         | Crichton Mackie Taxation Services                 | EH52 5NJ |
| CIOT AML-1540-136446 | Stephen     | Poole          | Poole and Co                                      | NE26 3PN |
| CIOT AML-1544-207791 | Ammar       | Mussa          | Syon Tax                                          | LE4 5NU  |
| CIOT AML-1546-185578 | Gavin       | Cartwright     | GXC Tax                                           | CM17 0FX |
| CIOT AML-1547-136758 | Roger       | Bleasby        | Freedom Taxation Services Ltd                     | LS15 4BP |
| CIOT AML-1549-174445 | Oliver      | Pringle        | TFA Partners Ltd                                  | CB8 7NY  |
| CIOT AML-1551-217985 | Sarah       | Yi             | Chime Accountants Limited                         | BS48 1RQ |
| CIOT AML-1552-179139 | Adam        | Spriggs        | Zeal Tax (R&D) Ltd                                | NP19 8EA |
| CIOT AML-1553-176753 | Dominic     | Slattery       | EQIQ Tax Limited                                  | PR1 3JL  |
| CIOT AML-1554-103104 | Barton      | Facey          | SKFH Ltd                                          | RH9 8NF  |
| CIOT AML-1555-136096 | Mary        | Locke          | Mary E Locke                                      | NN12 7SF |
| CIOT AML-1556-177662 | Geoff       | Woods          | GJW Tax Accounting                                | NE21 6BB |
| CIOT AML-1559-217562 | Omar        | Aswat          | ASWATAX Ltd                                       | EC1N 8LE |
| CIOT AML-1560-188667 | John        | Sneddon        | SRDS Tax                                          | WC2H 9JQ |
| CIOT AML-1561-164389 | Ishali      | Patel          | Trowbridge Global Limited                         | EC2R 7DA |
| CIOT AML-1562-150231 | Mark        | cook           | Wallis White & Co (Petersfield) Limited           | GU31 4AU |
| CIOT AML-1564-162660 | Nicholas    | Price          | Kibworth Tax Services Limited                     | LE1 5NR  |
| CIOT AML-1565-125929 | Christopher | McGowan        | CMG Tax (TRADING NAME OF DONEDORE LTD)            | S32 3YH  |
| CIOT AML-1569-109859 | Carol       | Whitehouse     | Carol M Whitehouse                                | B92 8TL  |
| CIOT AML-1570-181232 | Lewin       | Higgins-Green  | Taxium                                            | E14 0AD  |
| CIOT AML-1571-113479 | Dipun       | Shah           | Augustine Tax Limited                             | EC3N 1LS |
| CIOT AML-1572-136483 | Gordon      | Fox            | Outsourced Tax Partner Ltd                        | PL21 9UB |
| CIOT AML-1573-136162 | Leila       | Sangar         | Olive Rossley Ltd                                 | HP9 1UT  |
| CIOT AML-1575-133792 | Eric        | Williams       | Eric Williams CTA                                 | CV37 9UA |
| CIOT AML-1576-182942 | Vinesh      | Punjani        | Argento Tax Limited                               | WC2H 9JQ |
| CIOT AML-1577-182496 | Charnddeep  | Bains          | CKB Tax Consulting Limited                        | WS10 8XB |
| CIOT AML-1578-218254 | Matthew     | Bradbury       | Kingstream Limited                                | MK45 1RJ |
| CIOT AML-1579-176823 | Chris       | Maslin         | Maslins Ltd                                       | TN1 2QP  |
| CIOT AML-1583-154788 | Kevin       | Hindley        | Andersen Tax Services Limited                     | EC3V 0BG |
| CIOT AML-1584-166836 | Priya       | Dutta          | Dutta International Tax Ltd                       | E18 2DN  |
| CIOT AML-1585-166894 | Paul        | Day            | Family Office Tax Services LLP                    | EC1R 5HL |
| CIOT AML-1587-116385 | Christine   | Wise           | Astral Accounts                                   | SK15 2PU |
| CIOT AML-1590-174669 | Andrew      | Tailby-Faulkes | Abacus Corporate Services Limited                 | W1K 5EH  |
| CIOT AML-1591-163945 | Amanda      | Daniels        | AJD Tax Ltd                                       | OX18 1ED |
| CIOT AML-1594-126485 | Sophia      | White          | Total Tax and Accounts Ltd (TTA)                  | SP6 1QX  |
| CIOT AML-1595-176753 | Dominic     | Slattery       | OneE Group                                        | PR1 5NY  |
| CIOT AML-1596-179086 | Victoria    | Elliott        | Elliott Tax Ltd                                   | HG2 7DW  |
| CIOT AML-1597-196233 | Fiona       | Scullion       | VAT (UK) Ltd                                      | KA18 1AT |
| CIOT AML-1598-114745 | Neil        | Edwards        | Neil Edwards Tax Services                         | W1G 9EL  |
| CIOT AML-1599-131728 | Alan        | Hooper         | ALAN W. HOOPER CTA                                | UB10 9LH |

|                      |           |              |                                             |          |
|----------------------|-----------|--------------|---------------------------------------------|----------|
| CIOT AML-1600-136035 | Stephen   | Ilett        | Leggatts Accountants Ltd                    | IV15 9RT |
| CIOT AML-1603-209256 | Aidan     | McKeown      | Aidan McKeown                               | BT41 3LN |
| CIOT AML-1604-208003 | Michael   | Tien         | Neptune Tax Limited                         | WC1N 3AX |
| CIOT AML-1605-231611 | Francis   | Jackson      | MasperoJackson                              | E17 6ZG  |
| CIOT AML-1606-190749 | Russell   | Smith        | P&P Tax Advisors Limited                    | TN5 7FD  |
| CIOT AML-1607-213328 | Md.       | Hossain      | Monarc Finance                              | W1W 5PF  |
| CIOT AML-1608-216467 | Alexander | Jones        | A Jones Tax                                 | CH62 6BR |
| CIOT AML-1609-110086 | Timothy   | Rosser       | Turning Circle Solutions Limited            | TW16 5HY |
| CIOT AML-1610-112110 | Arthur    | Weller       | AWTC Ltd                                    | M7 4DD   |
| CIOT AML-1611-110681 | Stuart    | Daltrey      | Warwick Lane Tax Ltd                        | SS15 4JT |
| CIOT AML-1612-114104 | Stephen   | Bunting      | Paradox Business Consultancy Limited        | CB9 0EP  |
| CIOT AML-1614-154983 | Rebecca   | Martindale   | RMM Personal & Trust Tax Support LLP        | NG22 8JP |
| CIOT AML-1615-216600 | Mei       | Lin          | Mei Z&F (UK) Ltd                            | LU1 3UQ  |
| CIOT AML-1617-194786 | Zeeshan   | Khilji       | Tax Consulting Group Limited                | W1W 7LT  |
| CIOT AML-1618-162767 | Peter     | Blair        | North Berwick Consulting Limited            | EH39 5HJ |
| CIOT AML-1620-220288 | Christian | Svendsen     | Taki Tax and Finance Ltd                    | WC2A 2JR |
| CIOT AML-1622-198547 | Abubakr   | Ahmed        | Star R&D Ltd                                | EN5 2LN  |
| CIOT AML-1624-190973 | Gerry     | Fagan        | Boxwood Accountants & Tax Advisers Ltd      | EC2A 4NE |
| CIOT AML-1625-130061 | Jane      | Hamilton     | Hamilton Tax Services Limited               | GL52 6YU |
| CIOT AML-1626-163852 | Rebecca   | Porter       | VAT-Advice.org                              | CB25 9QE |
| CIOT AML-1627-120553 | Wendy     | Nicholls     | LEYSTAR LTD                                 | SO15 0HW |
| CIOT AML-1630-125937 | Paul      | Hodge        | PH Advisory                                 | SG8 6FZ  |
| CIOT AML-1632-151666 | Daniel    | Sladen       | K3 Tax Advisory Limited                     | BL3 2NT  |
| CIOT AML-1633-136748 | Nigel     | May          | Fabraf LLP                                  | SG4 9RA  |
| CIOT AML-1634-136451 | Nicholas  | Paulley      | Paulleys Taxation Ltd                       | PO2 0TJ  |
| CIOT AML-1636-158014 | Rebecca   | Potton       | TTS                                         | LU7 2TJ  |
| CIOT AML-1639-163852 | Rebecca   | Porter       | The VAT Team Ltd                            | CB25 9QE |
| CIOT AML-1641-130073 | Ivan      | Holmes       | Ivan Holmes and Co                          | DE24 8QU |
| CIOT AML-1642-150637 | Kerry     | Sykes        | Big for Tax Ltd                             | LE2 3TP  |
| CIOT AML-1643-197506 | James     | Heathcote    | Sanctoras Limited                           | SW1Y 5EA |
| CIOT AML-1644-126301 | Roger     | Grafton      | Temple Street Finance Ltd t/a Grafton Tax   | SN15 5NZ |
| CIOT AML-1645-123959 | Anne      | Healy-McAdam | Anne HMC Tax Limited                        | WC2A 2JR |
| CIOT AML-1646-106342 | Stephen   | Mann         | Laurcott Services Limited                   | HP17 8JB |
| CIOT AML-1648-231963 | Joshua    | Tharby       | JSM Partners Ltd                            | PE2 6XU  |
| CIOT AML-1650-183178 | Andrew    | Sams         | Aevum Ventures Limited                      | W15 4HZ  |
| CIOT AML-1651-139418 | Tom       | Elliott      | Tom Elliott CTA                             | NN6 7GA  |
| CIOT AML-1652-112582 | Andrew    | Hewes        | Stour Valley Tax and Accounts Ltd           | CO7 6ET  |
| CIOT AML-1653-176823 | Chris     | Maslin       | Go EO Ltd                                   | TN1 2QP  |
| CIOT AML-1654-139535 | Dale      | Butcher      | Dale Warren Butcher                         | BN16 3SL |
| CIOT AML-1656-104885 | Alison    | Beattie      | AKB Tax Limited                             | AB23 8DU |
| CIOT AML-1657-211524 | Thomas    | Wootton      | Weber Tax & Trust Limited                   | TN38 0BX |
| CIOT AML-1659-191213 | Adam      | MacLeay      | Highland VAT Limited                        | IV7 8DJ  |
| CIOT AML-1660-137573 | Jennifer  | James        | Jennifer James                              | SA15 4DD |
| CIOT AML-1664-171184 | Matthew   | Jeffery      | Zeal tax (Midlands) Ltd                     | NP19 8EA |
| CIOT AML-1665-171184 | Matthew   | Jeffery      | Zeal tax (Worcester) Ltd                    | WR1 1LP  |
| CIOT AML-1666-103010 | Giles     | Mitchell     | GMM Tax Services Ltd                        | NE4 9BZ  |
| CIOT AML-1667-141823 | Stephen   | Crouch       | SRC Advisory Ltd                            | BN1 6SB  |
| CIOT AML-1668-208140 | Thomas    | Watson       | MSC R&D Tax Services Limited                | S1 4BY   |
| CIOT AML-1669-135218 | Colin     | Ives         | Lartheo Limited                             | ME19 4LD |
| CIOT AML-1670-153179 | Marcus    | Goodwin      | Redbourne Accounting Ltd                    | HD9 6FE  |
| CIOT AML-1671-116179 | Jude      | McLaughlin   | Jude McLaughlin Consulting Ltd              | NG2 6JA  |
| CIOT AML-1672-102126 | Robert    | Salenius     | Mr R Salenius                               | YO31 OSD |
| CIOT AML-1673-181093 | Thomas    | Moore        | Charles Trewin Ltd                          | PE15 0WG |
| CIOT AML-1675-162660 | Nicholas  | Price        | Kibworth Trustee Services Limited           | LE1 5NR  |
| CIOT AML-1676-191738 | Kathy     | Lam          | Kathy Lam                                   | KT11 1BE |
| CIOT AML-1677-194830 | Alice     | Lowe         | Alta                                        | ME1 2RZ  |
| CIOT AML-1679-137539 | Andrew    | Cross        | Arcus Associates Ltd                        | LE15 6AQ |
| CIOT AML-1680-202840 | Dov       | Owen         | UK OB Limited                               | HA8 9QD  |
| CIOT AML-1681-254646 | David     | Rose         | D7M Ltd t/a Moran Rose Tax Consulting       | SS6 8PD  |
| CIOT AML-1683-103417 | Kim       | Tee          | K Tee and Co                                | CR4 3RR  |
| CIOT AML-1684-181093 | Thomas    | Moore        | Deller Moore Ltd                            | PE15 0WG |
| CIOT AML-1685-116206 | Victoria  | Hulse        | T4XVH TAX CONSULTANCY                       | ST7 8BG  |
| CIOT AML-1686-161999 | Aulfat    | Bi           | I4B Capex Limited t/a Innovation 4 Business | BR6 0JE  |
| CIOT AML-1687-195942 | Noel      | Tyler        | VAT Angles Consultancy Ltd                  | LE16 8HF |
| CIOT AML-1689-137533 | Martin    | Westall      | Optimum Tax and Accounting Limited          | SP6 1QX  |
| CIOT AML-1690-137533 | Martin    | Westall      | Optimum Tax Solutions Limited               | SP6 1QX  |

|                      |             |                 |                                                          |          |
|----------------------|-------------|-----------------|----------------------------------------------------------|----------|
| CIOT AML-1692-136450 | Graeme      | Davis           | Graeme Bruce & Partners LLP                              | N21 2AD  |
| CIOT AML-1693-266159 | Akash       | Patel           | AP Tax Advisors Ltd                                      | N21 2PR  |
| CIOT AML-1694-161698 | James       | Lambert         | CJL Consultants Ltd                                      | GU51 2RN |
| CIOT AML-1695-222995 | Emily       | Wall            | Lotus Owl Business Services                              | NR33 8DA |
| CIOT AML-1696-135779 | Graham      | Webber          | WTT Accountancy Limited                                  | EC4R 1DD |
| CIOT AML-1698-115254 | Jasvinder   | Gill            | LFE VAT Consultancy Ltd                                  | HR2 6JS  |
| CIOT AML-1699-132621 | Derek       | Oldfield        | Derek Oldfield                                           | S66 1FJ  |
| CIOT AML-1701-139420 | Jeremy      | Haft            | Jeremy Haft                                              | LS29 9EH |
| CIOT AML-1703-111630 | Jean-Paul   | Quertier        | Kestrel QT Limited                                       | EX20 1UT |
| CIOT AML-1704-136524 | Cherie      | Stannard        | Drum Opal Limited                                        | SL4 6QW  |
| CIOT AML-1705-108163 | David       | Jennings        | Dave Jennings Tax                                        | M20 4ZF  |
| CIOT AML-1706-108406 | Richard     | Clarke          | Fleming Clarke                                           | EH21 7RD |
| CIOT AML-1707-132613 | Thomas      | O'Connell       | TF O'Connell                                             | KY9 1AH  |
| CIOT AML-1708-183442 | Emily       | Wardle          | Verulam Tax                                              | AL5 2EW  |
| CIOT AML-1709-223358 | Jonathan    | Pomroy          | Pomroy Associates Limited                                | SG1 2EF  |
| CIOT AML-1710-190345 | Peter       | Brotheridge     | Greenwood Wilson Ltd                                     | TR26 1QU |
| CIOT AML-1712-251288 | Michael     | Atherden        | MA TAX LTD                                               | WA14 3QE |
| CIOT AML-1713-115151 | Alexander   | Taylor          | Alex Taylor                                              | MK40 4UT |
| CIOT AML-1715-156166 | Jacqueline  | Fraser          | The GGW Ltd t/a Cairntax                                 | IV2 6AA  |
| CIOT AML-1716-125559 | Teresa      | Tone            | Teresa Tone Taxation Services                            | TW1 1JF  |
| CIOT AML-1718-105822 | Mark        | Davies          | Nightingale Private Office Limited                       | EC2R 6BH |
| CIOT AML-1720-123016 | Tajinder    | Bhalla          | W.E.Henley Services Ltd                                  | GU20 6PB |
| CIOT AML-1721-174456 | Heather     | Barnes          | HLB Tax Consulting Ltd                                   | NR14 8TU |
| CIOT AML-1722-225994 | Usman       | Hussain         | Trusted Tax Advisors                                     | NG8 5GG  |
| CIOT AML-1723-194419 | Joshua      | Rainford        | Digi Accounts and Tax Ltd                                | PR7 5JZ  |
| CIOT AML-1726-141823 | Stephen     | Crouch          | SRC Partnership Ltd                                      | BN1 6SB  |
| CIOT AML-1727-137404 | Shila       | Tailor          | Aquavale Limited                                         | IG1 4RX  |
| CIOT AML-1728-230940 | Daniel      | Sullivan        | Sully's Tax                                              | TN22 5SE |
| CIOT AML-1729-135752 | James       | Smith           | Parousia Limited                                         | CT1 3DN  |
| CIOT AML-1731-154552 | Clare       | Hickman         | Talbot Tax Consultancy Ltd                               | RG8 8JT  |
| CIOT AML-1732-220647 | Lindsey     | Stone           | Summerstone Tax and Accountancy Services Ltd             | WC2H 9JQ |
| CIOT AML-1733-258216 | Christopher | Ryan            | CRTax-advisers                                           | BS28 4NL |
| CIOT AML-1734-180154 | Martin      | O'donnell       | M O'Donnell                                              | BA1 3PX  |
| CIOT AML-1735-130442 | Nigel       | Bicknell        | Nigel R Bicknell CTA                                     | GU29 9AA |
| CIOT AML-1736-196266 | Alison      | Hone            | Alison Hone Limited                                      | PO20 8GA |
| CIOT AML-1738-169113 | Gurbinder   | Mattoo          | Xolun Limited                                            | WV1 4TH  |
| CIOT AML-1739-176752 | Timothy     | Johnson         | Greenuna Tax Ltd                                         | M2 3HZ   |
| CIOT AML-1740-214700 | Tom         | Schan           | Tom Schan Tax Advisor                                    | E1 5LD   |
| CIOT AML-1741-117419 | Sejal       | Sahota          | Kene Partners                                            | TN4 8BS  |
| CIOT AML-1742-114965 | Simon       | Sharpe          | Sharpe Tax Advisory Ltd                                  | M21 9JT  |
| CIOT AML-1743-126311 | Stephen     | Wren            | Acumensa Consulting Ltd                                  | BN15 8AF |
| CIOT AML-1744-231677 | Paige       | Nicholson       | Nax Tax Solutions                                        | E4 6QB   |
| CIOT AML-1745-154292 | Daniel      | Hyde            | Sarum Private Office LLP                                 | W4 1RX   |
| CIOT AML-1747-111617 | Lucy        | Watson          | Kilda Ltd                                                | OX4 1SY  |
| CIOT AML-1749-113482 | Latha       | Rodgers         | Rodgers Taxation Ltd                                     | LL13 9XT |
| CIOT AML-1751-114980 | Zoe         | Harris          | Protego Tax Ltd                                          | NW1 6JX  |
| CIOT AML-1752-188968 | Samantha    | Hind            | AI Tax Diagnostics Ltd T/A Diagnostax                    | PR1 5NY  |
| CIOT AML-1753-112917 | Michael     | Ashdown         | Ashdown VAT Consultancy LLP                              | TW15 2RP |
| CIOT AML-1754-102997 | Helen       | Mills           | Elidas Consulting Ltd                                    | GL7 3PR  |
| CIOT AML-1756-136082 | Cherryl     | Parkington      | Cherryl Parkington Tax Adviser                           | CM2 0TP  |
| CIOT AML-1760-186446 | Joseph      | Grimes          | Bristol Tax Ltd                                          | BS9 4PN  |
| CIOT AML-1761-101274 | Timothy     | Davies          | BELBEZE CONSULTING LTD                                   | E14 4BS  |
| CIOT AML-1762-154156 | Sean        | Randall         | Sean Randall Tax LLP t/a Sean Randall Tax                | W1S 4JL  |
| CIOT AML-1763-220036 | Ellis       | Bolger          | Versa Tax Solutions Ltd (t/a Versa)                      | RM2 5UQ  |
| CIOT AML-1765-178564 | Sinead      | Davoren         | Sinéad Davoren                                           | E1 4RP   |
| CIOT AML-1766-213260 | Jordan      | Onraet Wells    | Horizon UK Tax Solutions Limited                         | RG41 4AB |
| CIOT AML-1767-222650 | Henry       | Smith-Langridge | Bespoke Tax Planning Solutions Ltd                       | N1 7GU   |
| CIOT AML-1768-162040 | Julie       | Kingham         | JK Tax                                                   | CF39 0HL |
| CIOT AML-1769-216103 | Jane        | Drapper         | Jane Drapper Taxation Services                           | GU7 3ED  |
| CIOT AML-1770-161371 | Gareth      | Harrison        | Karibu Consulting Limited                                | CW12 4FY |
| CIOT AML-1771-170322 | Joanne      | Wright          | Manor Croft (Accountants) Limited                        | NN29 7PA |
| CIOT AML-1772-180597 | Jonathan    | Brewster        | Wandsworth Investments Limited t/a Wandsworth Consulting | CT1 3DN  |
| CIOT AML-1773-209050 | Jordan      | Armstrong       | Armstrong Tax Solutions Limited                          | IP28 7DE |
| CIOT AML-1774-113127 | Kevin       | Sefton          | Earnr Ltd                                                | GU21 5AB |
| CIOT AML-1775-158023 | Nicola      | McCartan        | Nicola McCartan                                          | BT30 6RQ |
| CIOT AML-1776-174265 | Katherine   | Cavanagh        | Kash Kat Ltd, previously Cavanaugh Jackson Ltd           | DL7 8US  |

|                      |                 |                    |                                         |          |
|----------------------|-----------------|--------------------|-----------------------------------------|----------|
| CIOT AML-1777-106883 | Ian             | Hodges             | EHZ Accounting Services Ltd             | PO8 0NQ  |
| CIOT AML-1778-158447 | Laura           | Knight             | Knightbridge Tax Ltd                    | WC2H 9JW |
| CIOT AML-1779-106462 | David           | Woolley            | Wooltech Ltd                            | UB9 6NE  |
| CIOT AML-1780-210143 | James           | Card               | RITA Holdings Limited                   | CM7 3AN  |
| CIOT AML-1781-126035 | David           | Beck               | David Beck                              | SM6 0TF  |
| CIOT AML-1782-185213 | Michael         | Attfield           | Field Tax Ltd                           | CF23 5PT |
| CIOT AML-1784-161858 | Emma            | McCrossan          | EMC Tax Services                        | BT38 8HL |
| CIOT AML-1787-170986 | Adam            | White              | Pass Go Tax Limited                     | BA2 5RW  |
| CIOT AML-1788-138515 | Timothy         | Page               | Page Consulting                         | SL6 6PE  |
| CIOT AML-1789-174630 | Gordon          | Wilkinson          | Wilkinson Taxation                      | NE3 3PP  |
| CIOT AML-1790-111368 | Richard         | Watts-Joyce        | GTN International UK Ltd                | GU1 4QB  |
| CIOT AML-1792-137661 | Lisa            | Mead               | Lisa Mead                               | LU1 4FU  |
| CIOT AML-1793-182156 | Thomas          | Carter             | Carter And Co Tax Consultancy Limited   | PR3 0AU  |
| CIOT AML-1794-204488 | Mandy           | Bunce              | Mandy Lowton Tax                        | CB21 4RY |
| CIOT AML-1795-261894 | Daniel          | Bowley             | Dan Bowley CTA                          | HX3 0SN  |
| CIOT AML-1796-158262 | Elaine          | Metcalfe           | Resolution Tax LLP t/a Resolution Tax   | WC2H 9JQ |
| CIOT AML-1797-272248 | William         | Rainford           | Rainford Innovation Reliefs Limited     | PR5 4LZ  |
| CIOT AML-1798-123304 | Andrew          | Tailby-Faulkes     | Dark Energy Advisory Limited            | EC2V 7NQ |
| CIOT AML-1799-179459 | Parminder       | Chattha            | PSC JH Limited                          | E1W 9US  |
| CIOT AML-1800-125242 | Alexander       | Gardner            | UK Tax Advisers Limited                 | SO51 0NT |
| CIOT AML-1802-168099 | Ingrid Renaulta | Wells              | MW Tax and Accounting Limited           | PE23 4JS |
| CIOT AML-1803-138993 | John            | Walsh              | Arme Consulting Ltd t/a JWTax           | SS11 8LH |
| CIOT AML-1804-193981 | David           | Young              | Your Property Tax Expert Limited        | NE3 2TF  |
| CIOT AML-1805-251714 | Alex            | Colmer             | Colmer Hughes LLP                       | NN17 5ZB |
| CIOT AML-1806-202289 | Jamie           | Kelly              | Snydale Consultancy Ltd t/a JK Tax      | WF6 1NY  |
| CIOT AML-1807-141519 | Wayne           | Roberts            | Wayne Roberts & Co                      | SK4 3DJ  |
| CIOT AML-1808-130391 | Michael         | Beattie            | M J Beattie Consultancy                 | GL5 5AL  |
| CIOT AML-1809-213747 | Olivia          | Gurney             | Riley's Tax Advisory                    | HX3 7HS  |
| CIOT AML-1810-135893 | Niall           | Murphy             | NMTC Services Ltd                       | PO10 8HS |
| CIOT AML-1811-150162 | Jacqueline      | Hockney            | HockneyGrey Consulting LLP              | HP4 1NZ  |
| CIOT AML-1812-125224 | Catherine       | Joynson            | H J Tax Associates                      | SK7 3LP  |
| CIOT AML-1813-224813 | Niall           | Wishart            | NW Tax                                  | HP5 3BT  |
| CIOT AML-1814-113479 | Dipun           | Shah               | DVS Tax Limited                         | HA3 8EP  |
| CIOT AML-1815-135573 | Ian             | Milroy             | Miras Tax Ltd                           | RM11 3AT |
| CIOT AML-1816-186372 | Randeep         | Sidhu              | Regency Advice Limited                  | WC1N 3AX |
| CIOT AML-1817-109695 | Martin          | Wardle             | TH Ward Ltd                             | NE2 3AL  |
| CIOT AML-1818-218286 | Charles         | Clarke-Hughes      | Charlie Clarke-Hughes Accounting        | BT41 1QA |
| CIOT AML-1820-111537 | Colin           | Woodward           | Colin Woodward                          | ST7 8LN  |
| CIOT AML-1821-135314 | Pamela          | Grant              | Leader & Co                             | IG5 0DL  |
| CIOT AML-1822-105138 | Terence         | Guy                | Terence Guy & Co                        | SS5 4PZ  |
| CIOT AML-1823-196004 | Rajat           | Ganguly            | RKG Consulting Limited                  | SW1Y 4EA |
| CIOT AML-1824-170299 | Jihao           | Zhang              | Apex Tax Advisory                       | KT6 7JP  |
| CIOT AML-1825-182631 | Eleanor         | Appleby            | My Books Online Ltd                     | S65 1ED  |
| CIOT AML-1826-116478 | Virginia        | Virginia           | Virginia Monro                          | RG4 7AN  |
| CIOT AML-1827-169556 | Animesh         | Shrestha           | HFMC Private Client Services Ltd        | HA8 7LW  |
| CIOT AML-1828-188126 | Christopher     | Alderson           | Catalyst R&D Ltd                        | BS9 4PN  |
| CIOT AML-1829-111927 | Warren          | Gell               | Warren Gell Chartered Taxation Advisor  | HA4 0RE  |
| CIOT AML-1830-113519 | Michael         | Budden             | Tax Steps Ltd                           | IP28 7DE |
| CIOT AML-1831-156347 | Gillian         | Philpott           | Crusader Trust and Tax Services Ltd     | CM8 2SN  |
| CIOT AML-1832-161956 | Lee             | Keeling            | Abacus Tax Solutions Limited            | BA22 8HQ |
| CIOT AML-1833-157032 | Darryl          | Hazelhurst-Jeavons | Hamilton Blake                          | PE37 7LQ |
| CIOT AML-1834-116583 | Muhammad Abdul  | Ghani              | Shipleys Tax Consulting Limited         | LS1 2QH  |
| CIOT AML-1835-106681 | Isobel          | Daly               | Isobel A Brown Ltd                      | NN6 0DL  |
| CIOT AML-1836-106555 | Angela          | Day                | Day Accountancy                         | CM2 0ER  |
| CIOT AML-1837-166564 | Christopher     | Thorpe             | Chris Thorpe, sole trader               | TA21 9EG |
| CIOT AML-1838-101625 | Frankie         | Sheaky             | Richfield Accounting Limited            | TN4 9PA  |
| CIOT AML-1839-116509 | Steven          | Burchill           | Cap Allow Ltd                           | EH54 9JS |
| CIOT AML-1840-135036 | Geoffrey        | Burningham         | GPB Tax                                 | GU35 0SB |
| CIOT AML-1841-156038 | Mary            | Shoesmith          | Orion Tax                               | PE33 9BP |
| CIOT AML-1842-142084 | Mark            | Pentelow           | Mark Pentelow                           | SN4 9SG  |
| CIOT AML-1843-195927 | Terry           | Parkinson          | VATQuest Ltd                            | YO14 0DA |
| CIOT AML-1844-197506 | James           | Heathcote          | Sanctoras Professional Services Limited | SW1Y 5EA |
| CIOT AML-1845-135227 | Neil            | Pugh               | Pecuniary Limited                       | CF64 5FS |
| CIOT AML-1846-219285 | Jacob           | Stokes             | Expat Tax Solutions                     | WS15 4RP |
| CIOT AML-1847-175544 | Emma            | Gartland           | E Gartland & Co                         | WR14 1UG |
| CIOT AML-1848-191971 | Robert          | Goodley            | Lumentis Partners                       | WC2H 9JQ |

|                      |        |           |                                       |          |
|----------------------|--------|-----------|---------------------------------------|----------|
| CIOT AML-1849-196354 | John   | Carlin    | CARILLON MILLOR LTD                   | ME14 3EN |
| CIOT AML-1850-196291 | Philip | Crowther  | Independent VAT Consultants Limited   | LS1 2NE  |
| CIOT AML-1852-115844 | Tara   | North     | SM & Associates Ltd                   | ME16 9HD |
| CIOT AML-1854-127158 | Gary   | Howlett   | AICO Solutions Limited                | TA6 3YF  |
| CIOT AML-1856-111480 | Adam   | Waller    | AJW Tax                               | SK8 5BS  |
| CIOT AML-1858-153984 | Nicola | Goldsmith | Beyond Borders Tax Ltd                | DE24 8HP |
| CIOT AML-1861-161389 | Debbie | Dolega    | DBD Tax Consulting Limited            | EC1V 2NX |
| CIOT AML-1863-232894 | Amy    | Chase     | Amy Chase                             | SO165SA  |
| CIOT AML-1864-135393 | Rodney | Varndell  | Martin and Company (Bridport) Limited | DT6 3AA  |