

Distinctions

Paper 1 - Personal Taxation

Balciute G (Bristol)
Balciute G (Manchester)
Bandey H (London)
Blunt R (Cambridge)
Campbell H E (Glasgow)
Cogan M (London)
Coldham R N (Betchworth)
Coulson L (Bristol)
Desai M A (West Harrow)
Dobson O (Swindon)
Emerson S (Harrogate)
Everett E (Dover)
Garley S (Staines-Upon-Thames)
Hampson I R (Southampton)
Hillard A E J (Douglas, Isle of Man)
Howie C (Edinburgh)
Humphrys Y-W (Chepstow)
Lam Y Y C (London)
MacDonald C (Glasgow)
McAtear J (Penrith)
McCallum F P G (Edinburgh)
McMurrin C S (Belfast)
Mooney H (London)
Morshead P (Reading)
Nash J M (Tadley)
Onions G M (London)
Owen K (Swansea)
Perry L (Trowbridge)
Pindoria A (London)
Rengger A (Burgess Hill)
Romanelli L (London)
Sykes J (Wetherby)
Thinju A (Greenford)
Travers N E (London)
Turner T (Cambridge)
Waller H (Sheffield)
Walters L-A (Cardiff)
Waterfall J D (Erith)
Wilding L (London)
Wilkinson L G (Whitley Bay)
Wyatt T F (Manchester)

Distinctions

Paper 2 – Business Taxation

Attwal R K (Southall)
Azad Z (Chesham)
Badat A (Bolton)
Bates B (Nottingham)
Brown E M (Newcastle Upon Tyne)
Brown W (Stratford Upon Avon)
Campbell H E (Glasgow)
Coldham R N (Betchworth)
Emerson S (Harrogate)
Everett E (Dover)
Hale P (Windsor)
Hampson I R (Southampton)
Howie C (Edinburgh)
Jamieson E (Edinburgh)
Lam Y Y C (London)
MacDonald C (Glasgow)
McCann M (Manchester)
McGeown S (Salisbury)
McGowan M (Aylesbury)
Pindoria A (London)
Rengger A (Burgess Hill)
Sagayam Rajaratnam P (Harrow)
Smith H C (London)
Walker M A (Airdrie)
Walters L-A (Cardiff)
Wilding L (London)
Wilkinson L G (Whitley Bay)
Wilson M (London)

Paper 3 – Business Compliance

Barker K (Reading)
Everett E (Dover)
Franklyn N (Polegate)
Mitchell N (Fareham)
Sohor M (Bolton)
Sutherland K (Glasgow)
Walters L-A (Cardiff)

Distinctions

Paper 4– Corporate Taxation

Adithian D (Bengaluru, India)
Fairweather S (Larbert)
Hummelgaard H (London)
Hussain U A (Nottingham)
James B (Belfast)
Jamieson E (Edinburgh)
King G (Reading)
Procter E (Lancaster)
Randall S (Reading)
Waters J (Manchester)

Paper 5 – Inheritance Tax, Trusts & Estates

Brown E M (Newcastle Upon Tyne)
Holmes J (Ashford)
Northern C (Bedford)
Romanelli L (London)
Scott H (Dursley)
Tidy J (Eastleigh)

Paper 6 –VAT

McDonnell T J (Corby)
Robinson E (Belfast)