

## **Distinctions**

### Paper 4 – Corporate Taxation

Arora H (New Delhi, India)  
Barraclough B (Newcastle Upon Tyne)  
Bramley C (Rugby)  
Dalglish A (London)  
Hay A (Wilmslow)  
Hunt D (Canterbury)  
Rasberry M L (King's Lynn)  
Thomas C P (Birmingham)  
Turner T (Cambridge)  
Watts E (Folkestone)