

## **Distinctions**

### Paper 1 – Personal Taxation

Chadha S (Serilingampally, India)  
Cheng H Y (Hong Kong)  
Cheng X (London)  
Clark A (Reading)  
Dewar L (Rugby)  
Dubicki J (Swansea)  
Evans J (London)  
Farrell R (Bristol)  
Filer J (Berkhamsted)  
Fletcher S (Hinckley)  
Friel J (Glasgow)  
Gear A (Wickford)  
Hewitt T (Glasgow)  
Hicks L (Kettering)  
Huang J H (Brough)  
Jamieson G (Dunfermline)  
Murphy R (Burton-On-Trent)  
Nevens L (Morpeth)  
Ooms M (London)  
Pople A (Exmouth)  
Raveloson D (Consett)  
Sargeant I (St Osyth)  
Tynemouth C (Rickmansworth)  
Vernon Swinburne J (London)

### Paper 2 – Business Taxation

Axisa R (Ely)  
Dalliday C (Peterborough)  
Dewar L (Rugby)  
Divers K (Glasgow)  
Evans S (Leeds)  
Filer J (Berkhamsted)  
Forrester E (Glasgow)  
Freed S (London)  
Friel J (Glasgow)  
Gibbens S (Edinburgh)  
Gurung N (Reading)  
Hamid N (London)  
Huang J H (Brough)  
Iles D (Effingham)  
Jiang J (London)  
Kerwood A (Banstead)  
Leather A (Basingstoke)  
Murad M (Preston)  
Ooms M (London)  
Picknell L (London)

## **Distinctions**

### Paper 2 – Business Taxation

Richens E (Altrincham)  
Rubens A (London)  
Thyer S (Watford)  
Tynemouth C (Rickmansworth)  
Whittle C (Bures)  
Williams H (Cockermouth)

### Paper 3 – Business Compliance

Cheng H Y (Hong Kong)  
Dewar L (Rugby)  
Filer J (Berkhamsted)  
Huang J H (Brough)  
Rubens A (London)  
Williams H (Cockermouth)

### Paper 4 – Corporate Taxation

Cameron R (Bathgate)  
Dhillon R (Hinckley)  
Edwards L (Shrewsbury)  
Halls J (London)  
Hayward I (Derby)  
Kadri H (Burton-On-Trent)  
Leather A (Basingstoke)  
Martin S (Milton Keynes)  
Rye D (Halifax)  
Smith S (Glasgow)  
Upton L (Stockport)

### Paper 5 – Inheritance Tax, Trusts & Estates

Alvarez E (Esher)  
Archer S (Dunmow)  
Brown D (Boston)  
Grinnall H (Cheltenham)  
Hill R (Newent)  
Marshall G (Cambridge)

### Paper 6 – VAT

Heinen J (Okehampton)  
Patel S (London)  
Withers I (Dunmow)