

# THE ASSOCIATION OF TAXATION TECHNICIANS

## MAY 2019 – PAPER 2 BUSINESS TAXATION

### A

Adamus B (Watford)  
Addy S (Hull)  
Adebambo I (London)  
Adekanmbi T (Croydon)  
Adesina E (Bristol)  
Adithian D (Bengaluru, India)  
Afifi O (Ilford)  
Ahmed A (London)  
Aiken N (London)  
Akers K J (Swindon)  
Akhtar W (London)  
Akhter A (Romford)  
Akhter F (London)  
Akingbadega J (London)  
Alexander J (Bedford)  
Ali A (Slough)  
Ali F F (London)  
Aliyev I (London)  
Andreeva Z K (Croydon)  
Asaman D (Leigh-On-Sea)  
Ashcroft M (Rugby)  
Atherden M (London)  
Attwal R K (Southall)  
Azad Z (Chesham)

### B

Badat A (Bolton)  
Bahia P S (Birmingham)  
Bailey K (London)  
Bailey M (Edinburgh)  
Bairstow G (Salisbury)  
Baldock A (Kingston)  
Balewski B H (London)  
Bashir F (Bradford)  
Bates B (Nottingham)  
Batt D M (Fareham)  
Baulk J (York)  
Beedham D (Wellingborough)  
Begum R (Sunderland)  
Benson D (Newbury)  
Binning J (Southampton)  
Bizune E (Coventry)  
Bone M (Christchurch)

### B (cont'd)

Booker S (Leicester)  
Boon Z R (Sandbach)  
Borowy A (Halstead)  
Bowen T H (Merthyr Tydfil)  
Bowerman C (Romford)  
Boylan G L (Wokingham)  
Boyle M (Belfast)  
Bridges C (Blackpool)  
Brooks M M (Nantwich)  
Brown E M (Newcastle Upon Tyne)  
Brown L (Kingston Upon Thames)  
Brown S (London)  
Brown W (Stratford Upon Avon)  
Bryant L (Bristol)  
Bull P (Gatley)  
Buss S (Halifax)  
Byrne R (Bedworth)

### C

Sai C P (Karnataka, India)  
Cameron S (Waterlooville)  
Campbell (Glasgow)  
Campbell S (Tenterden)  
Carson D L (Glasgow)  
Castaner-Gonzalez E (London)  
Chana H (Buckhurst Hill)  
Chapman A L (Birmingham)  
Chatwin-Rago G (Biggleswade)  
Chawla A N (Heston)  
Che C (London)  
Chislett-Trim R (St. Legier)  
Chohan D (Rickmansworth)  
Chottanahalli Rangaiah C (Tumkur)  
Choudhary R K (Birmingham)  
Choudry A (Doncaster)  
Christopher S (Bristol)  
Clark B O L (Cambridge)  
Clark H (Reading)  
Clements R C (Birmingham)  
Cogan M (London)  
Coldham R N (Betchworth)  
Coles S (Bristol)  
Condon S (London)  
Connolly M P (Reading)  
Constantin M M (Leeds)

**C (cont'd)**

Cook H (Birmingham)  
Cook J A (Coventry)  
Cooper A J (York)  
Cope S E (Wirral)  
Cossens E (Frinton-On-Sea)  
Costin A (Grays)  
Crawford R (London)  
Crisp D (Longfield)  
Cross J (Coulsdon)  
Curran E (Surbiton)  
Cutler J (Stourport-On-Severn)

**D**

Sunil D R (Bangalore, India)  
Dally J (Cardiff)  
Darling F (Cambridge)  
Davies (Barry)  
Davis K (Brackley)  
Day J M (Bury St. Edmunds)  
Desai M A (London)  
Dhaliwal S (Crowthorne)  
Dobson O (Swindon)  
Doggett J (Lymington)  
Donaghy B (Belfast)  
Donnelly J (London)  
Dorairaj S (Bangalore, India)  
Dow S A (Edinburgh)  
Downs B (Clydebank)  
Draper J (London)  
Dreano E (Malmesbury)

**E**

Emerson S (Harrogate)  
Evans J (Reading)  
Evans R G A (Blackpool)  
Everett E (Dover)

**F**

Falk I C J (Braintree)  
Fellows C D (Sutton Coldfield)  
Fellows H (Cheltenham)  
Fisher C (Jedburgh)  
Fizal I (London)  
Fletcher J (South Croydon)  
Follett A E (Camberley)

**F (cont'd)**

Fowlis J R (Liverpool)  
Frankland T V (Barrow In Furness)  
Fryers J M (Crawley)

**G**

Uma G (Bangalore, India)  
Gafoor N (London)  
Garbe J (Buckingham)  
Garg A (Hyderabad)  
Garley S (Staines-Upon-Thames)  
Gibb F (Glasgow)  
Gilbert J E (Peterborough)  
Glover P (Worcester Park)  
Gomez J S (Bournemouth)  
Goncalves A (Glasgow)  
Gould J (Swindon)  
Gran M P L (Cambridge)  
Grant G (Houghton-Le-Street)  
Grant R (Lanepax, France)  
Greenhaf J M (Birmingham)  
Gurung T (Welling)

**H**

Hale P (Windsor)  
Hamer E F (Bury)  
Hampson I R (Southampton)  
Hands H (Rayleigh)  
Hann J (Swansea)  
Harris J (London)  
Harrison L (Manchester)  
Harvey A (Wembley)  
Hay R (Edinburgh)  
Haynes S (Birmingham)  
Hedley D (Bedlington)  
Heskins S R (Tring)  
Hey L A (Derby)  
Hill B (Hartlepool)  
Hillman J A (Bridgend)  
Hinchley S (Manchester)  
Hirst A E (Epsom)  
Hollingshead L (Thatcham)  
Hooper R (Stanford-Le-Hope)  
Howie C (Edinburgh)  
Huggin N (Edinburgh)  
Hughes J (Edinburgh)  
Hughes L (Kettering)

## H (cont'd)

Hurst M V (Manchester)  
Huszcza B (London)  
Hutton M (Douglas, Isle of Man)

## I

Ikudehinbu O V (London)  
Inniss-Grant D (London)  
Iorwerth A (Cardiff)  
Iqbal M (West Drayton)

## J

Jamadar S (Bengaluru, India)  
James A (Hatfield)  
James B (Belfast)  
James H (Oxford)  
James P (Bath)  
Jamieson E (Edinburgh)  
Jarvis O G (Norwich)  
Jassi M (London)  
Jeffreys G (Sidcup)  
Johnson M E (Bristol)  
Johnston A P R (Edinburgh)  
Jones S T R (Leamington Spa)  
Joyce S (Lichfield)

## K

Deep K S (Kolar, India)  
Suneed K T (Bangalore, India)  
Kafizas M (Waltham Abbey)  
Kamombo O (Uxbridge)  
Kamran H (Dewsbury)  
Kasim A (London)  
Kazinski M (Bridport)  
Kearsley J (Swindon)  
Kedzior D N (Southampton)  
Keel C R (Loughton)  
Keets D (Wimborne)  
Kelly D (Belfast)  
Kenyon C T (High Wycombe)  
Khalid M U (Newcastle Upon Tyne)  
Khanom K (Bradford)  
Kilpatrick E E (Magherafelt)  
King H (London)  
Kisel A (West Byfleet)  
Kovacs D (London)  
Kozii Y (Manchester)

## K (cont'd)

Kozlowski P (Harrow)  
Kralikova K (Dundee)  
Ktori Y (London)  
Kumar A (Muscat, Oman)  
Kwon Y (Bishop's Stortford)

## L

Lam Y (London)  
Lamb R (Farnham)  
Lawrance S J (Bracknell)  
Lear T (Bristol)  
Lee C (Manchester)  
Lee Jia Yuan M (London)  
Leventhal R (Harrogate)  
Lewis R (Edinburgh)  
Lewney J W (London)  
Lewry S A (Alton)  
Lindsay D-M (Lerwick, Shetland)  
Lippert S (Westerham)  
Liu J C Y (Newcastle Upon Tyne)  
Lone S (Swindon)  
Lungu A (Staines-Upon-Thames)

## M

Macdonald C (Glasgow)  
Macdonald J (Inverness)  
Macphee O (Nottingham)  
Madlani B (Stanmore)  
Mahmood M (Reading)  
Maidment N J (Sunderland)  
Malik U (London)  
Mallett T (Sittingbourne)  
Mallon N (St Peter Port, Guernsey)  
Marrero Bacallao M (Camberley)  
Martin J (Manchester)  
Martin S (Newport)  
Martin-Luce A (Glossop)  
Matthews L (London)  
Maynard G (Cambridge)  
Mazanhi T N (St Helier, Jersey)  
Mcatear J (Penrith)  
Mcavoy T D (London)  
Mccallum F P G (Edinburgh)  
Mccann M (Manchester)  
Mccolgan S (Craigavon)  
Mccready A P (London)  
Mcdonald H (Paignton)

**M (cont'd)**

Mcdonnell T J (Corby)  
Mcgeown S (Salisbury)  
Mcgowan M (Aylesbury)  
Mcgurk J (Glasgow)  
Mckee P (Randalstown)  
Mcnelly L J (Wirral)  
Measures L (Chelmsford)  
Meredith K (Manchester)  
Merritt P (Soham)  
Milanova A (Edinburgh)  
Mills J (Manchester)  
Mitra S S (Howrah, India)  
Moffat S L (Wisbech)  
Moffett J E (Craigavon)  
Mohammadi S (St Albans)  
Molloy D (London)  
Moore (London)  
Morgan R (London)  
Morley (Newbury)  
Morris (Birmingham)  
Morrison N (London)  
Morshead P (Reading)  
Moschos I (Exeter)  
Muhammad H (Glasgow)  
Murphy R (Newry)  
Mustafa A (Stockton-On-Tees)

**N**

Amjas N M (Kozhikode, India)  
Subhashini N (Bangalore, India)  
Nagaraj B (Bengaluru, India)  
Nagy K (London)  
Narweh J (London)  
Nazir S (Leeds)  
Neal J (Rochester)  
Needham D (Altrincham)  
Nesbitt L (Dagenham)  
Newton K (Newport)  
Ning H (Worcester Park)  
Norman C (Nottingham)

**O**

Opedare A (London)  
Osborn A (Carshalton)  
Osborne M (Bognor Regis)  
Owen K (Swansea)

**O (cont'd)**

Owen-Davidson D (Coulsdon)  
Ozdemir B R (Exeter)

**P**

Packer R M (London)  
Page R (Woking)  
Painter C (Bournemouth)  
Parvez W M (London)  
Patel N (Coventry)  
Patel R (London)  
Patel S K (Sundargarh)  
Pattani D (London)  
Pecheanu L (Liphook)  
Petrinovics E (Worsley)  
Philip Sagayam Rajaratnam P (Harrow)  
Philpot A (Tunbridge Wells)  
Phung J (Sale)  
Pindoria A (London)  
Pink P (Horsham)  
Polson-Owusu D (London)  
Poole O (Coventry)  
Portlock B (London)  
Power J R D (Southend-On-Sea)  
Price F (Stourbridge)  
Pringle P J (Craigavon)  
Proudman G (Cardiff)  
Purkis J (Derby)

**R**

Raciok A (London)  
Raghuvanshi B (Milton Keynes)  
Rahim N (London)  
Raju S (Bengaluru, India)  
Ramsay D (Edinburgh)  
Ranow B (Reading)  
Rao A (Hyderabad, India)  
Rath P (Odisha)  
Rees S (Reading)  
Reid N (Epsom)  
Rengger A (Burgess Hill)  
Rhind S K (Inverness)  
Riley-Lowe C C (Torquay)  
Roach K J (Bishop's Stortford)  
Robinson D (Harlow)  
Robson I (Dorking)  
Rodwell T (Walsall)  
Rogers S (London)  
Rosa N (London)

**R (cont'd)**

Ross D T (Widnes)  
Round C (Birmingham)  
Rust-Campbell-Hill J (London)  
Rylance A (London)

**S**

Saffour S (London)  
Said N (London)  
Saleem M (Southall)  
Sanchez J (London)  
Sappal G K (London)  
Semple D P (Glasgow)  
Shackleton J (York)  
Shade S (Hinckley)  
Shah A (London)  
Shankara P (Bengaluru, India)  
Sharkey D A (Southampton)  
Sharp J  
Sharpe D (Manchester)  
Sheekey R J (Sutton)  
Sheikh U (London)  
Siddique M S (Kolkata, India)  
Simmons J (London)  
Simpson L (Magerafelt)  
Sinfield A E (Wickford)  
Singh R (Birmingham)  
Singh S (Preston)  
Singleton C (Leamington Spa)  
Slater B (Frimley)  
Slipanczewski T (Northwich)  
Smith (Glasgow)  
Smith (London)  
Smith L (Wolverhampton)  
Smith R (Altrincham)  
Smith-Devenish R E (Leeds)  
Smyth E (Harrogate)  
Solska K (London)  
Speir T (Leeds)  
Spencer S (Heywood)  
Spracklin K (Norwich)  
Squire N J (Plymouth)  
Sritharan S (Sittingbourne)  
Stanley P K (Liverpool)  
Sthanakiya C (Birmingham)  
Strange J D (Swansea)  
Suray Nj (Birmingham)

**S (cont'd)**

Swales P (Norwich)  
Sykes M (Reading)  
Symonds T (Stoke On Trent)

**T**

Tailor D (Bradford )  
Taskova N M (London)  
Tayade P (Banngalore, India)  
Tesciuba H (London)  
Thomas (Birmingham)  
Thomas J C (London)  
Thompson J (London)  
Thorpe B (Cwmbran)  
Torrens J (Belfast)  
Town A (Liverpool)  
Trask L (Tonbridge)  
Trinder W (Bath)  
Trudgett R (Farnham)  
Trzasko K (Birmingham)  
Tutty G (Cheltenham)

**U**

Underwood A (London)

**V**

Velayuthan P (Harrow)  
Virgo C (Tunbridge Wells)

**W**

Walker H (Bradford On Avon)  
Walker M A (Airdrie)  
Walters J R E (Winsford)  
Walters L (Cardiff)  
Wang N (Glasgow)  
Ward H G (Exeter)  
Waterfall J D (Erith)  
Watson C (Waltham Cross)  
Welsh (Uckfield)  
White C A (Edinburgh)  
White J (Sevenoaks)  
Wignall N (Chorley)  
Wilde N (London)  
Wilding L (London)  
Wilkinson E E (Bangor)  
Wilkinson L G (Whitley Bay)  
Williams B (Newport)  
Williams R (High Wycombe)  
Williamson J (Egham)  
Wilson L D (Belfast)  
Wilson M (London)  
Wise A (Evesham)  
Wood R (Holmfirth)  
Woodward T (Croydon)  
Worwood N (Rugby)  
Wright A (Aylesbury)

**Z**

Zahid Z (Ilford)  
Zirne (London)