

THE ASSOCIATION OF TAXATION TECHNICIANS
NOVEMBER 2020 – PAPER 2 BUSINESS TAXATION

A

Abdon Moura Bahia Silva D (London)
Abhat S (London)
Abraham N (Bedford)
Agresta E (London)
Ahmad H (Reading)
Ahmed M (London)
Ahmed M M (London)
Ahson M (Hyderabad, India)
Ajaz M (London)
Akhtar S (Chigwell)
Ali M (London)
Anand S (Reading)
Anandakumar M (London)
Anderson S J (Hythe)
Angell B (Southampton)
Anon-Calvo (London)
Ansari M (Leeds)
Arias-Fontanill N (London)
Aryal N (Newbury)
Ashton M (Bideford)
Asumanu S (London)
Aubury J (Chester)
Augustynowicz O (Bracknell)
Austin B (Orpington)

B

Baillieu-Williams E (London)
Baker K (Broadstairs)
Balcerak Stefanska M (Stanley)
Bandey H (London)
Banister J (Wells)
Banjo S (Croydon)
Baptista J (Rochester)
Barker L (Leeds)
Barr C (Paisley)
Barrett S (Cambridge)
Barrett M (Glasgow)
Bartholomew K (Leeds)
Batchelor G (Manchester)
Batelt P (Reading)
Bateson T (Reading)
Beams N (Stevenage)
Beck A A J (Guildford)
Bedi H (London)
Belfort D (Birmingham)

B

Bell A (Cheshunt)
Bell E (Elgin)
Bennett A (Lisburn)
Bennett N (Stockport)
Bennett A (London)
Berdej T (Kibworth)
Betchette L (Pontefract)
Beveridge T (Rickmansworth)
Bhakta D (Leicester)
Bhoja N (Bracknell)
Bibi M (Aylesbury)
Biegus D (Bristol)
Bird A (Leicester)
Biseem S (Hayes)
Blackman J (Birmingham)
Bloomfield L (Darlington)
Bolton O (Bristol)
Bolton M (Chorley)
Bonner S (Aveley)
Bourak O (Camberley)
Boyd C (London)
Boyd J E (Wigton)
Braans M (London)
Bradford J (London)
Brassey S (Newport)
Brierley E (Bury)
Brindley-Macro G (Newcastle-Upon-Tyne)
Briscoe J (Leicester)
Brown W (London)
Brownsword H (Reading)
Brunnock M (Reading)
Bryant A (Leeds)
Buchan S (Aberdeen)
Buckley M (London)
Bull E (Cambridge)
Bullard S (London)
Bulygin V (London)
Burnley M (St Helens)
Burton T (Belfast)

C

Cameron N (Newcastle Upon Tyne)
Camfield J (Aylesbury)
Campbell S (Glasgow)
Campbell-Orde J (Shepton Mallet)
Cane M (Bristol)
Cargill D (Edinburgh)
Carlton E (London)
Carroll B (Walsall)
Chan E (Reading)
Chan C (London)
Chapagain A (Woking)
Chaplin L (Ipswich)
Chapman M (London)
Chapman L (Hornchurch)
Charalampidi P (London)
Charnock C (Liverpool)
Chase A (Southampton)
Chauhan S (Mahadevpura, India)
Cheema Hw (London)
Cheeseman L (Nottingham)
Chen S (Southampton)
Chester M (Bath)
Cheung C (Birmingham)
Chivers R (Cleveland)
Chohan A (Manchester)
Chohan K (Leicester)
Chong Y (London)
Choudhury J (Luton)
Chowdhury M A M (Stockport)
Christensen E (Bromley)
Clark J (London)
Clark H T (Watford)
Clark L (Redditch)
Claughton A (Farnborough)
Cluer J (Chessington)
Cobelli L (Cambridge)
Collins N (Faversham)
Cook A (Carlisle)
Cook C (Dumfries)
Cooper M (Glasgow)
Cooper J (Leatherhead)
Correia A (South Petherton)
Cotton E (Fakenham)
Coutts A (Turriff)
Cozens R F (Canvey Island)
Cracknell I (Brighouse)
Cragg E (Dunfermline)
Crawford A (Woking)
Crean C (London)

C (cont'd)

Cropper S (Thatcham)
Cullen J (Cape Town)
Culora G (Enfield)
Curtis D (Stirchley)
Cutts Y (Reading)

D

Dalgleish A (London)
Darwin J (Leeds)
Das R (Newcastle Upon Tyne)
Davcheva (Worthing)
Dave N (Leicester)
Davies G (Colchester)
Davis S (Bristol)
Davis R (South Ockendon)
De La Cour T (Grouville, Jersey)
Dean M (Wigan)
Dera C (Douglas, Isle of Man)
Devsj P K (Greenford)
Dexter P (Stokenchurch)
Dhillon K (Gravesend)
Ding X (Worcester)
Dodd J (Harpenden)
Dodsley J (Matlock)
Dolan D (Egham)
Donovan L (London)
Dosanjh A (Greenford)
Dowen K M (Walsall)
Downey M (Oldham)
Doyle H (London)
Doyle O (Ipswich)
Duddy R (Derry)
Duggan L (St Helier, Jersey)
Duncan K S (Walsall)
Dunnachie N G (Glasgow)
Dwyer J (Cardiff)

E

Earrye S (Barnsley)
Eddie S (Larbert)
Ellard S (Edgware)
Elliot E (London)
Evans W (London)
Everett B (Pinner)

F

Fagbohun J (London)
Fan X (Birmingham)
Faraz H (Dagenham)
Farrelly K (Birmingham)
Favaloro C (London)
Fazal M (London)
Fazaldin I (Southall)
Flynn A (Clydebank)
Foot L (Southampton)
Foster L N (Oldham)
Fottrell J (Dudley)
Fox H (Jersey)
Franks J (Manchester)
Fraser A (Marlow)
Frazer-Nevin O (Rayleigh)
Freeman L (Buckingham)
Frost A (Birmingham)
Fuller G (Southampton)

G

Gajdosova D (Gloucester)
Galligan S (Birmingham)
Gannon M (Wakefield)
Gao R (Sale)
Gardner A (Newcastle Upon Tyne)
George A (Craigavon)
Getliffe D (London)
Ghafar A (Harrow)
Ghorpade A B (Hyderabad, India)
Gidley R (Bicester)
Gnanasampanthan A (London)
Gonzalez Del Yerro Medina P (London)
Gooch H (Brentwood)
Gopee S (Enfield)
Gordon T (London)
Govan M (Edinburgh)
Gracias A (Hounslow)
Green N (Bath)
Greeves B R (Dereham)
Grewal A (Gravesend)
Gupta G (London)

H

H D (Bangalore, India)
Hall L (Newbury)
Halliday V (Peebles)
Hamilton C (Royston)
Hamilton S (Newtownards)
Hansbury L Manchester)
Harding W (Whitstable)
Hardy A (Newcastle Upon Tyne)
Harfield H (Bristol)
Harriott M (Luton)
Harris R (London)
Harris J (Radlett)
Harris J (Coventry)
Hartshorn M (Swindon)
Harvey J (Woodstock)
Hastings J (Hornchurch)
Hatch L (Nuneaton)
Hay A (Wilmslow)
Hayes J (Falmouth)
Hayward R (Harrow)
Hendon A (Barry)
Hendren R (Glasgow)
Hendy J (Bristol)
Hensman J (St. Albans)
Herrtage V (Northampton)
Hersi M (Southall)
Higgins L (St Columb)
Hines S (Solihull)
Hioco O J (Southampton)
Hodgkinson J (Manchester)
Hollingworth S (King's Lynn)
Holloway E M (Maidenhead)
Holmes M (Slough)
Hooton B (Bolton)
Hoverd J (Solihull)
Huang A (Gosport)
Huff D (Southampton)
Huggett E (Uxbridge)
Hughes E (London)
Humphrey S (Billingham)
Hunt A (Ely)
Hunt D (Faversham)
Hunton A (Darlington)
Hutchieson M (Glasgow)

I

Inamdar M (Bangalore, India)
Ingleton V (Preston)
Irish C J (Hartlepool)
Isaac J (Ammanford)
Iversen E (Reading)
Iyanoye J (London)
Izagaren M (High Wycombe)

J

Jackson L (Middlesbrough)
Jain P (London)
Jain H (Hounslow)
Jameson M (Liverpool)
Jarvis K (Southampton)
Jenkins R (Ellesmere Port)
Jhandad A (Oldham)
Jhuti K (London)
Johnson A (Bristol)
Johnston R (Gorebridge)
Juan Company J (London)

K

K (Hyderabad, India)
Kagalwala M (Harrow)
Karaselimovic A (London)
Karim A (London)
Kaur S (Coventry)
Kavi K (Leicester)
Kehoe D (London)
Kent M (Reading)
Khan Z (London)
Khan H (Watford)
Khan A (Bradford)
Kiliaris S (Reading)
King E (Ipswich)
Kipeleka D (Southampton)
Kirk E (London)
Kitsiou V (London)
Knight H (Ashford)
Kolmakova L (Aberdeen)
Koppany A (London)
Kumar S (Grays)
Kumar R (Bangalore, India)
Kuzhippat R (London)
Kwiatkowska L (London)

L

Lam D (London)
Lam C (London)
Lam J K (London)
Lam Yuk Wang L (London)
Lamb J (Poole)
Landy S (London)
Lane K (Richmond)
Lapika D (Leeds)
Larkins J (Ramsgate)
Lau M (Ruislip)
Lau Q (Hitchin)
Law A (London)
Lawler B (Stockton-On-Tees)
Lawrie K (Elgin)
Lawson B (Sheffield)
Ledsham E N (Dartford)
Lewis A (Cardiff)
Li Y (London)
Liang Y (London)
Lin X (Wembley)
Lindner W (Oxted)
Little J (Crewkerne)
Lockwood J (Bedford)
Lomax M (London)
Lord J (Reading)
Lorraine B (Romford)
Low J (Leeds)
Lowrie R (Bristol)
Lyness K (London)

M

M M R (Bangalore, India)
Macdermid R (Newcastle Upon Tyne)
Mackenzie A (Inverness)
Madekwe S (London)
Mahal M S (Birmingham)
Main W (Aberdeen)
Majid I (Manchester)
Majkut E (Chatham)
Malak I (Norwich)
Man K Y (London)
Manson J (Bridlington)
Marquez Prol L (Rickmansworth)
Marshall T (Preston)
Martin S (Rayleigh)
Martin S (Douglas, Isle of Man)
Marz A (Chipstead)
Master S (Preston)

M (cont'd)

Maw E R (Sunderland)
May T (Neath)
Mazhar B (Greenford)
Mccarthy S (Upminster)
Mcdermott E (Hartlepool)
Mcgrann N (Belfast)
Mckenna N (Glasgow)
Mckenzie S (Manchester)
Mclewee N (Steyning)
Mcloughlin A (Winchester)
Mcmullan K (Bristol)
Mcnicol S (Castle Douglas)
Meechan L (Birmingham)
Mehta P (London)
Mendes S (St Martin, Guernsey)
Messam-Gates S (Bromley)
Metcalf L (Bristol)
Micele M (Baldock)
Miles D (Bromley)
Miles J (Beckenham)
Millar G (Dublin)
Millar D (Glasgow)
Minciu A (London)
Minton S (Faringdon)
Mistry N (Birmingham)
Mitchell S (Guildford)
Mitchell R (Bishops Stortford)
Mitchell O (Foveran)
Momodu R (London)
Moor E (Pontypridd)
Moore P C (Wadebridge)
Moore D (High Wycombe)
Moore N (Glasgow)
Moore R A (Manchester)
Moral Perez A (London)
Morris-Jones T (Hitchin)
Mountford O (Bristol)
Munday A (Weybridge)
Munoz M (Malaga, Spain)
Murley A (London)
Murray J (Sutton Coldfield)

N

Nakhoul S (London)
Naznin N (London)
Neal L (Edenbridge)
Newall S (Warrington)
Newman H (Swindon)
Ng K (Walsall)
Nicholls J (Ipswich)
Nkongo Ndokon A C (Gloucester)
Noble A (Ilford)
Noble C (Bristol)
Norquoy C (Ruislip)
Norton C (Solihull)
Nutland R (London)

O

Offen O (London)
Okajima T (London)
Oldham T (Edinburgh)
Ormrod S (Warrington)
OrobieJ-Asher J (Glossop)
Osborne J (Redhill)
Ozanne T (Bristol)

P

Palmer A (Hemel Hempstead)
Palmer Mkp (Norwich)
Pant D (Bengaluru, India)
Panton I M (Ashbourne)
Parikh P (Birmingham)
Parize L (Birmingham)
Parmar J (Ilford)
Patel S (Croydon)
Patel A (Farringdon)
Patel A (Wellingborough)
Patel S (Wembley)
Patel S (Bolton)
Patel A (Milton Keynes)
Paterson M (Edinburgh)
Paul J J (London)
Pawlikowska J (London)
Paxton E (Morpeth)
Perez S (Pinner)
Perry P (Rickmansworth)
Perry J (Chesterfield)
Pettitt F (Farnborough)
Pibworth S (Southsea)
Pickard M (London)

P (cont'd)

Plater J (Leeds)
Poole B (Shrewsbury)
Powney C (Portland)
Prajapati R (London)
Prior T (London)
Proc A (Worthing)
Puri A (Feltham)
Pyatygina O (London)
Pyke N (Oxford)

Q

Quinn M (Loule, Portugal)

R

Rafiq A (Ilford)
Raisbeck I (Milton Keynes)
Ramzan S (Bathgate)
Rana U (Hayes)
Ranawakaarachchie M (Leicester)
Randhawa K K (Isleworth)
Raspberry M L (King's Lynn)
Rasheed H (Manchester)
Ravenscroft L (London)
Reakes-Williams E (London)
Reardon T (Chelmsford)
Reddy R (London)
Redpath B (Wotton-Under-Edge)
Rees J (London)
Rehman D (London)
Reid J (New Malden)
Renton J (Nottingham)
Rice D (Salisbury)
Richardson J (Royston)
Ripley C (Bridgend)
Rivers P (Harrogate)
Riyaldeen F Z (London)
Roberts E (Liverpool)
Roberts A (Belfast)
Roberts J (Wotton under Edge)
Roberts K (Wickford)
Robson P (Altrincham)
Rogers L (Southampton)
Romaio V (Cardiff)
Rosen K (London)
Rosser K (Cardiff)
Rowe P (Plymouth)
Rowlands K A (Leeds)

R (cont'd)

Rowsell P (Banbury)
Rowson C (Tranent)
Rusk M (Sheffield)
Rutherford L (Altrincham)

S

Salmons J (Rayleigh)
Sampson A (Manchester)
Samuel-Bryan M (Canterbury)
Sandford S G (Belfast)
Sandhu C (Slough)
Sandhu K (Southampton)
Sanjeevappa R (Bangalore, India)
Saravanabawan S (Coulsdon)
Sarrington R (Milton Keynes)
Saunders A I (Chesterfield)
Savundra R (Godalming)
Saxby T (London)
Scott C R (Worthing)
Sears J (Cheltenham)
Sembhi A S (Wilmslow)
Sewell Sands T (Sheringham)
Shah R (London)
Shaikh F (Wembley)
Sharma R (Twickenham)
Sharma S (Bristol)
Shaw S (Shrewsbury)
Shepherd K (Swindon)
Sheppard C (Bristol)
Sheridan C (Birmingham)
Sheth S (Blackburn)
Siddaway M (Reading)
Sidon M (London)
Sillett E (Sevenoaks)
Smith J (Wolverhampton)
Smith J (Norwich)
Smith J (London)
Smith E (Newcastle)
Smith A (Wellingborough)
Smith C (Bromley)
Smith (Norwich)
Snowden T (Darlington)
Spataru Y (Harrow)
Speer S (Reading)
Spencer E (London)
Spiers K (Newry)
Stables L (Sevenoaks)

S (cont'd)

Stancombe H (Stockport)
Stanger C (Inverurie)
Staszewska J (Carshalton)
Steed J M A (Walsall)
Stephenson I (Taunton)
Stevens A (Loughton)
Stevens H (Bristol)
Stewart R (Newtownabbey)
Stokes J (Nantwich)
Sun J (London)
Suresh Asa M (Manchester)
Swithenbank E (Yeovil)
Symes A (Exeter)
Symms J (Basingstoke)

T

Ta D (Reading)
Tailor P (London)
Taku L (London)
Tanasie M (Vescovana, Italy)
Tanimoto Y (London)
Taylor G J (London)
Taylor C (Huddersfield)
Taylor H (Lincoln)
Taylor L (Reading)
Tebbutt E (Aylesford)
Ternavskaya V (London)
Tetley J (Newmarket)
Thapa N (Northolt)
Thinju A (Greenford)
Thomas S (London)
Thomas M (Bridgend)
Thompson V (London)
Thomson J (Beaconsfield)
Towers S K (Snodland)
Tresham J (Milton Keynes)
Tucker D (Ivybridge)
Turel M (London)
Turnbull N (Aberdeen)
Turner O (London)
Tweddle L (Stanley)
Twidale C (Goole)

U

Ul-Abideen Z (Birmingham)
Underdown R (West Malling)
Underdown H (Lowestoft)

V

Vaswani N (London)
Venugopal R (Iver)
Venugopalan S (Bangalore, India)
Vibhakar J (Harrow)
Vigors-Evans S (Hythe)
Volkovs M (London)

W

Wadsworth J (Oldham)
Walker E (Bury St. Edmunds)
Walpole S (Hitchin)
Wang Z (London)
Ware G (Swansea)
Warren L (Newcastle Upon Tyne)
Watson-West F (Harrogate)
Wawrzyniak A (Romsey)
Weatherhogg T (Bristol)
Wells H (London)
West-Kelsey A (London)
Weston M (Manchester)
Wheeler P (Huddersfield)
White M (Aldershot)
Wilkie C R (Bodmin)
Williams M (Bala)
Williams K (London)
Williams L (Salisbury)
Williamson (Bath)
Willis L A (Luton)
Wilson K (Rossendale)
Windram D (Washington)
Winters J (London)
Withers C (Edinburgh)
Wojcieszek A (London)
Woods J (Lisburn)
Woodstock K (London)
Wright W O (Ware)
Wrightson L (Northampton)

Y

York J (Newton Abbot)

Youll J (Carlisle)

Yusuff R (Dartford)

Z

Zarkar S (Wembley)