

## THE ASSOCIATION OF TAXATION TECHNICIANS

### MAY 2021 – PAPER 2 BUSINESS TAXATION

#### A

Abelian S (Liverpool)  
Acres A (Burgess Hill)  
Adams D (Maidstone)  
Addicoat A (Fochabers)  
Ademuwagun F (Luton)  
Adkin W (Leeds)  
Ahmed M (Nottingham)  
Ahmed N (Enfield)  
Album T (Borehamwood)  
Ali Khan A K (London)  
Ali Z (Edinburgh)  
Alvarez E (Esher)  
Aminuddin M (Barnet)  
Andrelos M (London)  
Archer S (Dunmow)  
Ausat Saa (London)  
Avory M (Broadstairs)

#### B

Badyal T (Virginia Water)  
Baker J (Godalming)  
Baker S J (High Wycombe)  
Balazs A (London)  
Banks R (Mirfield)  
Bannister J (Leeds)  
Barnes L (Ashington)  
Barrow J (Newport)  
Basha S (Bengaluru North, India)  
Bassi S (Birmingham)  
Batting M (Taunton)  
Beal N (Epsom)  
Beard B (York)  
Begum J (Southampton)  
Bendorffe M (Bury)  
Berry I (Edinburgh)  
Bevan K (Neath)  
Bevan S (Farnborough)  
Bhattal A (Sipson)  
Bhatti A (Walsall)  
Bhoganatham S (Chennai, India)  
Bichel K (London)  
Bisby O (York)  
Blake M (Orpington)  
Blaney M (Sheffield)  
Blum N (London)

#### B (cont'd)

Boad S (Norwich)  
Bone H (Leeds)  
Bourke K (Welling)  
Bowe P (Nottingham)  
Bradatanu D (Barking)  
Bradley K (Lisburn)  
Brent J (London)  
Broadfield D (Faro)  
Brogelli D (Chester)  
Brook T (London)  
Brookman J (Maidstone)  
Brown D (Boston)  
Brown L (Sheffield)  
Brown O (Bromley)  
Buckley A (Braintree)  
Bueno Favero L (St Ives)  
Burrows C (Yeovil)  
Butcher A (Ipswich)  
Byrne J (Nottingham)

#### C

Cairns L (Liverpool)  
Cameron R (Bathgate)  
Campbell M (Norwich)  
Cannaviello L (London)  
Carmichael I (Tonypandy)  
Carmichael S (Carshalton)  
Carrigy S (Edinburgh)  
Carter L (Woking)  
Chan C (London)  
Chaudhry S (London)  
Chhabra C (Luton)  
Chow L (Newport)  
Chumber A (Wolverhampton)  
Clark K (Dundee)  
Clark O (London)  
Clarke S (Douglas, Isle of Man)  
Clarke T E G (Chatham)  
Clayden T (Letchworth Garden City)  
Clegg C (Lancaster)  
Collings D (Hull)  
Cook B (Reading)  
Coombe F (Sheffield)  
Corbett O (Barnet)  
Cornwell J (Northwich)

## **C (cont'd)**

Cosham S (Lockerbie)  
Cowell M (St. Austell)  
Crawford A (Downpatrick)

## **D**

Dalal U (Blackburn)  
Dart A (Launceston)  
Davey K L (Launceston)  
Davies A (Birmingham)  
Davis J (Kingswinford)  
Dawson C (Rotherfield)  
Demetriou N (London)  
Dennis B (Brighton)  
Dey R (Romford)  
Dhillon R (Hinckley)  
Dhuria T (Ilford)  
Diemuodeke De Los Rios D (Purley)  
Divito Ld (Portrush)  
Doe L (Edinburgh)  
Dolan C (London)  
Dolan-Martin S (Wednesbury)  
Donnelly G (Uckfield)  
Donovan W (Rickmansworth)  
Dore K (Barnet)  
Doshi A (Romford)  
Dove M (Great Yarmouth)  
Dover K (London)  
Dunne S (Bromley)  
Durrant M (Hemel Hempstead)

## **E**

Edwards L (Shrewsbury)  
Edwards S (Ashbourne)  
Eneas M (Portsmouth)  
Erdei S (Dalkeith)

## **F**

Fairest D (Worcester)  
Fairhall E (Sutton)  
Fanin A (London)  
Farmer S (Hinckley)  
Faust O (Abingdon)  
Fenton A (Grantham)  
Field F (Grimsby)  
Fish B (Preston)  
Flanagan R (Tonbridge)

## **F (cont'd)**

Fletcher S (Hinckley)  
Flote J (Loughton)  
Folkerd D (Chelmsford)  
Ford S (Exeter)  
Forsyth J (Colchester)  
Fowler A (Weybridge)  
Frederick A (Ilford)  
Funchion S (London)

## **G**

G S (Bangalore South, India)  
Gage R (Yeovil)  
Gandhi A (Stanmore)  
Garlinge L (Southampton)  
Gasiuniene L (Worthing)  
George J (Burton-On-Trent)  
Ghartey D (Rickmansworth)  
Gill J (Newcastle Upon Tyne)  
Gillan J (Cupar)  
Gincaite G (Romford)  
Gittins H (Norwich)  
Glaister S (Billingham)  
Godinho Dn (Wilmslow)  
Goldberg A (Cobham)  
Goldman A (London)  
Goodwin C (Rotherham)  
Goss C (Newry)  
Grantham K (Henley-On-Thames)  
Gray L (Glasgow)  
Green T (Studley)  
Greenway N (Chesterfield)  
Griffiths J (London)  
Grinnall H (Cheltenham)  
Guest N (Telford)  
Gunn N (Chester Le Street)

## **H**

Hadjiphilippou F (London)  
Halford L (Birmingham)  
Hall C (Spennymoor)  
Hammond M (Birmingham)  
Hanif U (Bradford)  
Hanlon E (Falkirk)  
Harding L (Farnborough)  
Hardy R (Loughton)  
Harkin K (Belfast)  
Harnedy O (Leicester)

**H (cont'd)**

Harris E (Thetford)  
Harrison C I (London)  
Hassan A (Chesham)  
Hastings M (Kelso)  
Havenhand M (Newport)  
He X (Croydon)  
Headman C (London)  
Hemingway C (Harrogate)  
Henderson R (Edinburgh)  
Hester J (Manchester)  
Hickman B (Newcastle Under Lyme)  
Higson J (Kirkham)  
Hiles R (London)  
Hollomby A J E (London)  
Holt J (Kelbrook)  
Hopkins E (St Ives)  
Hopkins L (Corringham)  
Horn J (Southsea)  
Hoskins A (Chester Le Street)  
Hossain J (London)  
Howden S (Glasgow)  
Hudson J (Reading)  
Hussain I (Burton-On-Trent)  
Hussain Mh (Maidenhead)  
Hussain T (Crawley)  
Hussen Aadan L (Milton Keynes)  
Hyde L (Hitchin)  
Hyde-Thompson O (London)  
Hyne J (Birmingham)

**I**

Ignacio H (London)  
Inns C (Gillingham)  
Irwin J (Newtownards)  
Iskandiarova O (London)  
Ivan D (Birmingham)

**J**

Jablonowska J (Epsom)  
Jackson-Abbott S (London)  
Jelley P (Watford)  
Jenkins O (London)  
Johns A (Swaffham)  
Johnson G (Reading)  
Johnson V (Northampton)  
Jones G (Porthmadog)  
Jones H (Southam)

**J (cont'd)**

Jones S (Preston)  
Jukes C (Kenley)

**K**

Kabir S (London)  
Kala S (London)  
Kalsi A (London)  
Kanani Z (Morden)  
Kapila N (Uxbridge)  
Kapron A (London)  
Kashyap V (Southall)  
Kaur T (Brentwood)  
Kedward E H (Neath)  
Keenan J (Carrickfergus)  
Keene H (Orpington)  
Kellett S (Weybridge)  
Khan A (Chigwell)  
Khan H (Aylesbury)  
Khangura K (Sutton Coldfield)  
King G (Hornchurch)  
King M (Hornchurch)  
Kinney J (London)  
Kirby C (Leeds)  
Kitchener S N (Guildford)  
Klinko J (Southampton)  
Korbey A (St Albans)  
Kosovskye I (Bristol)  
Kozyreva O (London)  
Kudhail R (Burton-On-Trent)  
Kulasingam T (Bristol)  
Kynman J (Bridlington)  
Kyriacou R (London)

**L**

Laesser J (Bridgend)  
Lammas E (Bromsgrove)  
Lane E (Caerphilly)  
Larwood A (Rayleigh)  
Lazzarini B (Stockport)  
Le D (Thetford)  
Leckey D (Londonderry)  
Leddy J (Berwick-Upon-Tweed)  
Lee J (London)  
Lee J A (Bicester)  
Lee M (Bedford)  
Lei Z (Tividale)  
Leinenkugel P (Coventry)

**L (cont'd)**

Lemon M (Todmorden)  
Lewis A (Leicester)  
Lewis I (Llanelli)  
Lewis J (Radlett)  
Lewry K (Sittingbourne)  
Lim H J J (London)  
Linnell K (Letchworth Garden City)  
Litson R (Bedford)  
Little J (South Ockendon)  
Littlefield C (London)  
Lock J (Cheltenham)  
Lohani S (Longfield)  
Longthorn H (Dudley)  
Lowe S (Redditch)  
Lussey H (Wirral)

**M**

Mackenzie L (Longniddry)  
Mackie I (Leeds)  
Macmillan A (Inverness)  
Madhok V (Bury St Edmunds)  
Magon R (London)  
Mahieddine M (Letchworth Garden City)  
Makwana K (Leicester)  
Malan J (Ballyclare)  
Malhi S (Oldbury)  
Mallon C (Belfast)  
Maloney H (Northampton)  
Mangan J (London)  
Marchant S (Milton Keynes)  
Martin P (Cullompton)  
Martin S (London)  
Martis I (Bangalore, India)  
Masters C (Ashford)  
Mastrangelo D (London)  
Matthews L (Yateley)  
Matyolo T (Germiston)  
Mccloud L (London)  
Mcclure K (Pulham Market)  
Mcconaghie M (Belfast)  
Mccranor J (Glasgow)  
Mcdonald A (Inverurie)  
Mcdougall K (Bristol)  
Mcelhatton E (Borehamwood)  
Mcgee S (Liverpool)  
Mcgrattan E (Downpatrick)  
Mckeown H (Bury St. Edmunds)  
Mclean A (Beverley)

**M (cont'd)**

Mcrae K (Swaffham)  
Meddings L (Cockermouth)  
Mehta S R (Northwood)  
Mezo R (London)  
Midgley G (Hull)  
Minall P (Brighton)  
Mitchell J (Daventry)  
Mohan D (Bangalore, India)  
Mollik M (Hartlepool)  
Montalban Ojeda M (London)  
Moore J (Houghton Le Spring)  
Moran S (Nottingham)  
Mostyn E (Haddington)  
Mubasher A (Nottingham)  
Muir A (Coventry)  
Munson M (Wickford)  
Musgrove O (Newhaven)  
Mutch R (Edinburgh)  
Mykolaityte E (London)

**N**

Nadeau M (London)  
Naik S (Bengaluru, India)  
Nandra J (Derby)  
Napper R (London)  
Naseeruddin M (Hyderabad, India)  
Nasina B (Hyderabad, India)  
Nayak A (Isleworth)  
Ndangana S (Canterbury)  
New J M (Borehamwood)  
Newman B (Aldershot)  
Nguyen-Lee J (Bristol)  
Nicholls C (Plymouth)  
North M (Birmingham)

**O**

O'Brien I (Henley-On-Thames)  
O'Gorman A T (Northampton)  
Ogunlana C (London)  
O'Hara S (Morpeth)  
Oliver D (Gateshead)  
Oloke T (Walsall)  
Owen C (Sheffield)

**P**

Paczka-Little M (Tonbridge)  
Painter L (Sheffield)  
Palmer E (Grays)  
Paranjothy M (London)  
Parkes K (Gainsborough)  
Parkinson J (Newcastle Upon Tyne)  
Partner O (Lightwater)  
Pashkovskiy O (London)  
Patel J (Bradford)  
Patel S (Nottingham)  
Paul F (Bengaluru East, India)  
Paulicelli J (Basingstoke)  
Payne S (Wokingham)  
Pearn D (Guildford)  
Pelan S J (Dromore)  
Perkins J (Wokingham)  
Peters Mg (Newcastle Upon Tyne)  
Pheysey-Hoban C (Worcester)  
Phipps H (Leatherhead)  
Pin G (Reading)  
Pinchen S (Poole)  
Pirie G (Sheffield)  
Pollock J (Glasgow)  
Poole E (Redditch)  
Poole S (Leeds)  
Powar S (Coventry)  
Price T (Selby)  
Proudfoot W (Edinburgh)  
Purdue S (Gillingham)  
Purdy W (Eastleigh)  
Pursey S P (Weston Super-Mare)

**R**

R N (Bangalore, India)  
Racle S (Stockport)  
Rafique I (London)  
Rahman S (London)  
Rana G (Rugby)  
Ransom E (Anlaby)  
Rathe C (Basingstoke)  
Rattapasakorn D (London)  
Reed N (Bradford-On-Avon)  
Reid J (Belfast)  
Richardson J (Ellon)  
Rickerby J (Bristol)  
Roberts C (Basildon)  
Robertshaw J (Scunthorpe)  
Robinson K (Workington)

**R (cont'd)**

Robinson T (Warrington)  
Roughley D Letchworth Garden City)  
Royer C (Maidstone)  
Rupendran R (Putney)  
Rye D (Halifax)

**S**

Sadiq S (Croydon)  
Salh K (Birmingham)  
Sam H (Harrow)  
Samudrala P (Hyderabad, India)  
Sandhu H K (Rochester)  
Sanghera J (Smethwick)  
Santa K (Dedham)  
Sarjeant J (Coventry)  
Sayers A (London)  
Scobie C (Banbury)  
Scott A (Westhill)  
Scott H (Bridgwater)  
Sewell J (Bromley)  
Shahbaz M (Halifax)  
Sharp M (Rugby)  
Shastry V (Bristol)  
Shiels J (London)  
Shipsey G (Worcester)  
Shipton S (Wotton-under-Edge)  
Sidey P A (Much Hadham)  
Simpson C (Leighton Buzzard)  
Singh S (Bristol)  
Sivaloganathan C (Wembley)  
Skam M (Southend-On-Sea)  
Small D (Liverpool)  
Smith A (Dundee)  
Smith B (Bedlington)  
Smith J (Sheffield)  
Smith R (Leicester)  
Smith S (Aberdeen)  
Snelling B (Norwich)  
Sosnowska M (Kingston Upon Thames)  
Sowerby A (Chichester)  
Spear B (Welwyn Garden City)  
Speirs C (Edinburgh)  
Spraget C (London)  
Spratt J (Salisbury)  
Sreedevi A (Kollam)  
Srivastava A (London)  
Srivastava R (Hyderabad, India)  
Stafford B (Guildford)

**S (cont'd)**

Steenson A (Ballyclare)  
Stevenson J (Edinburgh)  
Stirk D (Dumfries)  
Stoner N (Bridgnorth)  
Stuart K (Sale)  
Styles L (Weybridge)  
Suero A (Wirral)  
Suresh D (New Malden)

**T**

Tafilaku J (London)  
Tailor Z (High Wycombe)  
Taj R L S (Burnley)  
Talwar D (Leicester)  
Tancred N (Nottingham)  
Terrill D (Exeter)  
Thakrar A (Amersham)  
Thandi R (Coventry)  
Thickett M (Newcastle Upon Tyne)  
Thomas A (London)  
Thrower K (Winchester)  
Tirant C (Manchester)  
Todd J (Morpeth)  
Tonkova I (London)  
Towes D (Newcastle Upon Tyne)  
Townsend J (London)  
Tubi T (Chigwell)  
Turkington L (Belfast)  
Tye E (Bridgwater)

**U**

Uglow T (Bourne)  
Unwin S (Faversham)  
Upton F (Bristol)

**V**

V P (Bengaluru)  
Vallance R (London)  
Vaskeviciene E (London)  
Verano F (Petworth)  
Verge E (New Malden)

**W**

Wade J (London)  
Wains J (Wembley)  
Walker A (Belfast)  
Walker B (Chineham)  
Walker L (Cardiff)  
Walker M (Goole)  
Walker M (Inverness)  
Wallace F (Peterhead)  
Wallace G (Newtownards)  
Walsh J (Lymington)  
Ward J (Nottingham)  
Ward-Booth E (Bishop's Stortford)  
Waters N (Livingston)  
Watson M (Glasgow)  
Watts L (Bootle)  
Weatherall G (Edinburgh)  
Weeks A (Beckenham)  
Wetherall A (Harrogate)  
Whiley L (Northwich)  
Whitehead M (Leeds)  
Whitehead W (Taunton)  
Whiteside H (Derby)  
Wieczorek M (Sunbury)  
Wightman S (Solihull)  
Wild S (Braintree)  
Wiles J (Reading)  
Wilkinson M (Alston)  
Williams J (Kidderminster)  
Williams R (Maidstone)  
Williams S (Lichfield)  
Williams V (Christchurch)  
Wilson (Newcastle Upon Tyne)  
Wilson D (London)  
Wilson I (Cambridge)  
Wilson M (Darlington)  
Wilson M (St. Helens)  
Wilson-Mills A M (Llanidloes)  
Withers I (Dunmow)  
Withers J (Newcastle Upon Tyne)  
Worobec N (London)  
Worthington N (Ashton Under Lyne)  
Wright F (Troon)  
Wyatt B (Chelmsford)

**Z**

Zaragosi L (London)  
Zia H (Chesham)