

## THE ASSOCIATION OF TAXATION TECHNICIANS

### NOVEMBER 2018 – PAPER 5 INHERITANCE TAX, TRUSTS & ESTATES

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Bain V (Inverness)  
Bayliss L (York)  
Bergs M (Nottingham)

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Cheung T (London)  
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Collier S (St Helier, Jersey)  
Cunningham S (Sheffield)

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Draycott J (Stoke-On-Trent)

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Fowlis J (Liverpool)

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Groman-Marks B (London)

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Harrell C (Benfleet)  
Heer H (Chinnor)  
Hillman S (Southampton)  
Hu S (Hatfield)  
Hughes B (Norwich)  
Humphrys Y (Chepstow)  
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Huyton J (Reading)

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Johnson A (Farnborough)  
Jones J (Exeter)

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Kettle S (London)

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Leighton B (London)  
Lukanova M (London)

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Mc Govern R (South Shields)  
Morris O (Sheffield)  
Morrison E (Inverness)

#### P

Payne H (Manchester)

#### R

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Rimington S (Rochford)  
Ritina R (Manchester)  
Robinson D (Harlow)

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Sinfield A (Wickford)  
Smew S (Leatherhead)  
Stantschew E (Kirkby Stephen)  
Starkey C (Arundel)  
Sullivan D (Brighton)

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Taylor-Caldwell J (London)

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Walker H (Bristol)  
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