



CIOT and ATT Results Supplement

# **TAX**JOURNAL

November 2015 Exams

CIOT & ATT RESULTS

# CHARTERED INSTITUTE OF TAXATION

## Results and prizes

November 2015

**C**ongratulations to all those who have achieved success in the November 2015 CTA exams. Those who have now met the examination requirements for membership of the CIOT are listed below. Full details of those who have achieved distinctions and passes can be found on the CIOT website at [www.tax.org.uk](http://www.tax.org.uk).

### Chartered Institute of Taxation

The Chartered Institute of Taxation, the principal body in the United Kingdom concerned solely with taxation, announced on 20 January 2016 the results from its examinations taken by 1,277 candidates on 3 and 4 November 2015.

The Institute President, Chris Jones, commenting on the results said:

'I would like to offer my congratulations to all 987 of the candidates who have made progress towards becoming a Chartered Tax Adviser as a result of passing one or more papers at the November 2015 examination. 239 candidates have now successfully completed all of the CTA examinations and we very much look forward to them becoming members of the Institute in the very near future.'

### CTA prizes and awards

**The Institute Medal** for the candidate with the best overall performance attempting the Awareness Paper and two Advisory Papers (all at the same sitting). The medal has been awarded to **Harriet Revington** of London where she is employed by Squire Patton Boggs.

**The Gilbert Burr Medal** for the candidate with the highest mark in the Advisory Paper on Taxation of Owner-Managed Businesses. The medal has been awarded to **Peter David Mills** of Wimbledon who is employed by Menzies LLP in Leatherhead.

**The Spofforth Medal** for the candidate with the highest mark in the Advisory Paper on Inheritance Tax, Trusts & Estates. The medal has been awarded to **Christopher Beeston** of Werrington who is employed by Geens Ltd in Stoke-on-Trent.

**The Ronald Ison Medal** for the candidate with the highest mark in the Advisory Paper on Taxation of Individuals. The

medal has been awarded to **Sharlene Botterill** of Gateshead who is employed by RSM in Newcastle upon Tyne.

**The Wreford Voge Medal** for the candidate with the highest mark in the Advisory Paper on VAT on Cross-Border Transactions & Customs Duties. The medal has been awarded to **Jack Sims** of Leeds, where he is employed by BDO LLP.

**The John Wood Medal** for the candidate with the highest mark in the Advisory Paper on Advanced Corporation Tax. The medal has been awarded to **Stuart Christopher Pibworth** of London, where he is employed by Sidley Austin LLP.

**The Ian Walker Medal** for the candidate with the highest mark in the Awareness Paper. The medal has been jointly awarded to **Laura Wycherley** of Stockport who is employed by Grant Thornton UK LLP in Manchester and **David Oliver** of Camberley who is employed by Crowe Clark Whitehill LLP in Reading.

**The Avery Jones Medal** for the candidate with the highest mark in the Application and Interaction Paper. The medal has been awarded to **Sebastian Paul Yoe** of London, where he is employed by Deloitte.

**The LexisNexis Prize** for the candidate with the highest total marks in two Advisory Papers (taken at the same sitting). The prize has been awarded to **Tesonia Munder** of West Drayton.

**The Wolters Kluwer Prize** for the candidate with the highest distinction mark. The prize has been awarded to **Christopher Beeston**, winner of the Spofforth Medal.

The Victor Durkacz Medal has not been awarded on this occasion.

The Medals, Prizes and Distinctions are awarded for each examination paper subject to the discretion of Council and the attainment of a satisfactory standard, regardless of whether the examination requirements for membership have been met.

### CTA distinctions

**Distinctions** are awarded to candidates for the following papers:

**James Bailey** (Blick Rothenberg, London) (Advisory – Inheritance Tax, Trusts & Estates)

**Christopher Beeston** (Geens Ltd, Stoke-

on-Trent) (Advisory – Inheritance Tax, Trusts & Estates)

**Tesonia Munder** (West Drayton) (Advisory – Inheritance Tax, Trusts & Estates)

**Stuart Christopher Pibworth** (Sidley Austin LLP, London) (Advisory – Advanced Corporation Tax and Application and Interaction)

**Sebastian Paul Yoe** (Deloitte LLP, London) (Application and Interaction)

Distinctions are awarded to candidates whose answers reflect an exceptional level in the Advisory Papers and the Application and Interaction Paper. Distinctions are not awarded for the Awareness Paper.

### CTA results

In addition to success in the required papers and E-Assessments the criteria of experience must be satisfied to be eligible for membership of the Institute. The following candidates have met the examination requirements for membership.

+ = Prizewinner

\* = Distinction

These are awarded on a per paper basis.

**A**

Abitogun L (London)  
Adams Y (London)  
Akram F (Keighley)  
Alden D C (Hull)

**B**

Ashton V L (Sunderland)  
Atherton L (High Wycombe)  
  
\*Bailey J (London)  
Baldock M J (Tonbridge)

Ball D J (Bolton)

Barry C (Gerrards Cross)  
Beadle H (Darlington)  
Bebbington R (Exeter)  
Beechey E L (London)  
+\*Beeston C (Werrington)

Bellur V (Leicester)  
 Benawra S S (Iver Heath)  
 Bennett R G (Leicester)  
 Berry P (London)  
 Bhandari S C (Aberdeen)  
 Bhavsar P (Reading)  
 Birkbeck E (London)  
 Bittleston J (Glasgow)  
 Blundell L E (Potton)  
 Boden J (Gloucester)  
 Bolland T (Sheffield)  
 Branson B (Bridgwater)  
 Brewer K (Benfleet)  
 Brumby M (Wakefield)  
 Buckley P (Stockton-on-Tees)  
 Burder A (London)  
 Burgess C (Princes Risborough)  
 Burn P (Cramlington)  
 Burt E (Chobham)

**C**  
 Cadman M G J (Godalming)  
 Carraher K T (Horsham)  
 Carson T A (Stockton-on-Tees)  
 Carter G (London)  
 Chalmers R (Glasgow)  
 Champion S K (New Malden)  
 Channer H M (Sutton Coldfield)  
 Chappell J (Gloucester)  
 Cheeseman E L (London)  
 Chessis L A (Chigwell)  
 Chiang E S (London)  
 Christian A S (Douglas, Isle of Man)  
 Chu K (Bury)  
 Clarke M W (Chelmsford)  
 Close C L (Glasgow)  
 Cooney L D (Watford)  
 Cooper A (Salford)  
 Coote H P (Dromore)  
 Cross C L (Wolverhampton)

**D**  
 Davidson F (Forfar)  
 Davies P A (Rossendale)  
 Davis J (Dartford)  
 Dempster J (Inverness)  
 Dhillon M (Oldbury)  
 Doherty P (Dungannon)  
 Doran M A (Newcastle)  
 Drew T (Edinburgh)  
 Drummond C L (St. Ives)  
 Drummond D (Manchester)

**E**  
 Ercan M (Woking)  
 Evans C (Reading)  
 Eye L A (Chesterfield)

**F**  
 Ferdinand J (West Auckland)  
 Firsov A (Barking)  
 Fish A (London)  
 Fish K (Cambridge)  
 Fisher E A (Chesterfield)  
 Foley E (Ilkley)

**G**  
 Gabriel C (Reading)

Gatward S M (London)  
 Gibbs C (Glasgow)  
 Gilford M (Romford)  
 Gilmour J (Glasgow)  
 Gilvray E (Harborne)  
 Goldsmith A (London)  
 Golledge A (Basildon)  
 Gordon A N (Herne Bay)  
 Gracias R (Enfield)  
 Grannell A (Christchurch)

**H**  
 Hannigan C (Upton)  
 Harris T J (Fareham)  
 Harrison S (Flitwick)  
 Harsanyi M (Budapest, Hungary)  
 Hartley E (Manchester)  
 Hastings K (London)  
 Heron M A (Armagh)  
 Hewson S (Leeds)  
 Hibbert M (Littlehampton)  
 Highcock E F (Crookston)  
 Hirsch F (London)  
 Hobbs E J (Plymouth)  
 Hobgen P J (Horsham)  
 Hodge K (Bridgwater)  
 Horobin K A (Loughborough)  
 Howells S (Shrewsbury)  
 Hudson V (Leamington Spa)  
 Hulse R E (Wallasey Village)  
 Hunter G J (Aberdeen)

**I**  
 Iqbal A (Luton)

**J**  
 Jallu F (London)  
 James S C (Bath)  
 Jasper D (Exeter)  
 Jenyns R G E (Cambridge)  
 Johnston E (Portsmouth)  
 Jones C M (Bridgend)  
 Joshi B (London)  
 Julani R (Maidenhead)

**K**  
 Kapasi A (Nuneaton)  
 Karming M (London)  
 Kaur R (Oldbury)  
 Kendall G (St Albans)  
 Kent C (Newquay)  
 Kersey L C (Bath)  
 Khan A (High Wycombe)  
 Khan M H (Southall)  
 Khan R (Birmingham)  
 Kingsbury A (Sherborne)  
 Knezevic D (Corby)

**L**  
 Lambert C (Leeds)  
 Leighton R C T (Belfast)  
 Li D (Colchester)  
 License H (Manchester)  
 Liesching S M (Plymouth)  
 Lim R (Basildon)  
 Limb M (London)  
 Liu K S A (London)

**M**  
 MacDonald C (Oxford)  
 MacDonald P P (Edinburgh)  
 Macklin S I R (St Helier, Jersey)  
 Marlow E M (Kettering)  
 McCarthy A R (Harrogate)  
 McConnachie K (Kilwinning)  
 McDougal J D (Bournemouth)  
 McDowell H (Radlett)  
 McGinley T (Edinburgh)  
 McKiernon C (High Peak)  
 McKinney G (Londonderry)  
 McQuillan P (Woking)  
 Mehta V (Chadwell Heath)  
 Mitchell A (London)  
 Murphy J (Bristol)

**N**  
 Nam E (London)  
 Nelson R J (Dunfermline)  
 Nesbit A D (London)  
 Nesbitt P J (Leeds)  
 Nguyen S (London)  
 Nicol F (Portlethen)  
 Norman M (Guildford)

**O**  
 Odametey A (London)  
 Oliver J (Guildford)  
 O'Neill F (Belfast)

**P**  
 Painter J (Bray)  
 Pandya N (Harrow)  
 Park C J (Cambuslang)  
 Parker-Hodds L A (Newbury)  
 Partridge H R (Gloucester)  
 Pascoe L A B (Marlborough)  
 Patel N (Wolverhampton)  
 Patel R (Bolton)  
 +\*Pibworth S C (London)  
 Pickering J N (Brighton)  
 Pradhan N M (Bristol)  
 Price A (Huntingdon)  
 Price H V (Telford)  
 Price J (Holmer Green)  
 Price K (Worcester)

**Q**  
 Quinn S (Dungannon)

**R**  
 Rawlinson M (Bedford)  
 +Revington H (London)  
 Reza S M (Croydon)  
 Richold F (Milton Keynes)  
 Ridley C T (Broadstone)  
 Robinson C (London)  
 Robson A J (London)  
 Rowe T (Bristol)  
 Ruell C (Clifton)

**S**  
 Sakib M (Woodford Green)  
 Salmon H (Leeds)  
 Samad F (London)  
 Sayle A J (Lymm)  
 Schofield L (Chelmsford)

Sedgwick D (Clifton)  
 Shah N D (Croydon)  
 Shekarri S (London)  
 Sibley R (London)  
 Siedlecka M (London)  
 Sim H B (Cambridge)  
 +Sims J (Leeds)  
 Sinclair D (Edinburgh)  
 Sisman F (Melksham)  
 Skinner S L (Keynsham)  
 Sladen C (Fleet)  
 Smallwood L V (Exeter)  
 Smith A (Newcastle Upon Tyne)  
 Stenson S L (Tempo)  
 Stewart-Lacey D (Nottingham)  
 Stockholm-Alderson M (Hexham)  
 Style J C (Walton-On-Thames)

**T**  
 Tague F E (Glasgow)  
 Taylor D (Glasgow)  
 Taylor L (Solihull)  
 Thakrar P (Stanmore)  
 Thomas C (Birmingham)  
 Thomas D (Ashwell)  
 Thurston J (Ealing)  
 Thwaite H L (Hawes)  
 Tripska D (Epsom)  
 Tussie K (Manchester)

**V**  
 van der Walt M (Morden)  
 Vartak T (Leicester)  
 Vorster P (London)

**W**  
 Waddell C (London)  
 Walker-Buckton F L (Ely)  
 Walton N (London)  
 Wan C (Harrow)  
 Ward H (Coventry)  
 Warren H (Cambridge)  
 Wates C V (Epsom)  
 Watson A R (Whitley Bay)  
 Wealthall K A (Screveton)  
 Wenham S (Cambridge)  
 West T (London)  
 Westerhoff B (Freshwater, Isle of Wight)  
 White J (Leeds)  
 Whiteman M (Peterborough)  
 Wilkins R (Newcastle Upon Tyne)  
 Wilkinson K (Ilminster)  
 Wireko E (Nottingham)  
 Wright N (Redditch)  
 +Wycherley L (Stockport)

**Y**  
 Yang S (London)  
 Young S (St Albans)

The following candidate has completed the CTA examination requirements for membership since the last pass list was published in July 2015.

Bennett J E (Bromsgrove)

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# ACA CTA JOINT PROGRAMME EXAMINATION

## Results and prizes

November 2015

The Chartered Institute of Taxation, the principal body in the United Kingdom concerned solely with taxation, announced on 13 January 2016 the results from the fourth sitting of the ICAEW CIOT Joint Programme paper: Taxation of Major Corporates (TOMC) held on 3 November 2015. There were 82 candidates who sat the paper in total with a 73% pass rate.

The Institute President, Chris Jones, commenting on the results said:

'I would like to offer my congratulations to the 60 candidates who sat and passed the TOMC Advisory paper. They are progressing towards becoming a Chartered Tax Adviser as a result of their success in this paper at the November 2015 examination. We anticipate this paper and programme will continue to grow and be sought after by all advisers dealing with the tax affairs of FTSE 350 companies or other large corporates.'

### Awards

**The John Tiley Medal for the candidate with the highest mark in the Advisory Paper Taxation of Major Corporates.**

The medal has been awarded to **Emily Down** of Wheathampstead who is employed by Deloitte in St Albans.

+ = Prizewinner

**B**  
Bartlett R (Birmingham)  
Bell C (Woodley)  
Benedict M (Broadstairs)  
Bradshaw T (Kinoulton)  
Brierley B (Manchester)  
Brookes O (Croydon)  
Broster J (Dorking)  
Burton J (Garford)

**C**  
Chan R (London)  
Cilvert N (Loughton)  
Cooke A (London)  
Cree L (Yeadon)  
Cumberland J (Heathcote)

**D**  
Dhami N (Leicester)  
+Down E (Wheathampstead)

**E**  
East W (London)  
Elsey H (Reigate)  
Evans R (Reading)

**F**  
Falk J (Backwell)

Farnworth B (London)  
Fraser S (Powick)

**G**  
Garlick J (London)  
Gibson M (Leeds)  
Graham C (Birmingham)  
Guram A K (London)  
Guth R (Gerrards Cross)

**H**  
Harper A (Aylesbury)  
Hasson L (London)  
Hindocha P (London)  
Hopkins C (Wimborne)  
Hully S (Leeds)

**K**  
Kavanagh F (London)  
Kenny P (London)  
Knighton R (Cardiff)

**M**  
Marr C (London)  
Morgan J (Dorking)

**N**  
Nathwani P (Stanmore)  
Nichols B (Salisbury)  
Nurpuri J (Cheslyn Hay)

**P**  
Patel K (Harrow)  
Pettit S (London)  
Pierpoint M (Ormskirk)

**R**  
Rao S A K (Slough)  
Rico M G (London)  
Roberts A (London)  
Rybacka K (Birmingham)

**S**  
Sadr-Hashemi A (Kingston Upon Thames)  
Samani R (Northwood)  
Shah P S (Wembley)  
Shaul R (London)  
Simson L (London)

**T**  
Talwar D (Maidenhead)  
Theobald F (London)  
Tratalos P (London)

**W**  
Walwyn L A (Reading)  
Wardman A B (St Helier, Jersey)  
Whalley A (Ormskirk)  
Whittock S J (London)  
Wong-Morrow C (Elstree)

**Y**  
Young D (Headington)

## The ACA CTA Joint Programme

The following candidates have met the Joint Programme examination requirements of the Chartered Institute of Taxation and the Institute of Chartered Accountants in England and Wales as a result of the CTA November 2015 examination session.

**B**  
Boughtflower D (Worcester Park)

**K**  
Karaolis D (London)

**G**  
Griffiths C R (London)

**S**  
Sabo M (London)

Since the last pass list was published in July 2015 the following candidate successfully completed the Joint Programme examination requirements of the Chartered Institute of Taxation and the Institute of Chartered Accountants in England and Wales.

**N**  
Nykyforova N (St Helier, Jersey)

# ASSOCIATION OF TAXATION TECHNICIANS

## Results and prizes

November 2015

**C**ongratulations to all those who have achieved success in the November 2015 ATT exams. Those who have now met the examination requirements for membership of the ATT are listed below. Full details of those who have achieved distinctions, obtained certificates of competency, etc can be found on the ATT website at [www.att.org.uk](http://www.att.org.uk).

### Association of Taxation Technicians

The Association of Taxation Technicians, the oldest and largest body concerned solely with tax compliance, announced on 20 January 2016 the results of its examination taken by 1,018 candidates

on 3 and 4 November 2015. The Association reports that a high standard of performance was achieved by many candidates.

The Association President, Michael Steed, commenting upon the results said:

'It gives me great pleasure to congratulate the successful candidates from the November sitting of our exams. In total candidates sat 1,478 papers and 1,077 passes were achieved with 78 distinctions awarded for exceptional performance.

Our modular system allows candidates to study at their own pace, whether they are working towards full membership by sitting the two compulsory and one

optional paper together with our two E-Assessments or simply wishing to obtain one or more Certificates of Competency in their specialist area. This flexibility continues to be popular.

As a result of the examinations 79 candidates have now completed the examination requirements for membership and a further 173 candidates have completed the examination requirements for membership by passing the two E-Assessments since the last pass list was issued in July 2015. I look forward to meeting as many as possible at our popular admission ceremonies held at the House of Lords.'

### ATT prizes and awards

The Medals and Distinctions are awarded for each examination paper subject to the discretion of Council and the attainment of a satisfactory standard, regardless of whether the examination requirements for membership have been met (with the exception of the Association Medal).

**The Association Medal** has been awarded to **Amy Wallace** of Reading, where she is employed by Deloitte LLP. The Association Medal is awarded to the candidate taking three written papers at one sitting obtaining the best overall result including having passed both E-Assessments in Professional Responsibilities & Ethics and Law

**The Ivison Medal** for the highest mark in the paper on Personal Taxation. **Nora Markova** (EY, London)

**The Jennings Medal** for the highest mark in the paper on Business Taxation & Accounting Principles. **Rajandee Singh Nandha** (Bedford)

**The Collingwood Medal** for the highest mark in the paper on Business Compliance. **Rebecca Claire Ellis** (EY, London)

**The Stary Medal** for the highest mark in the paper on Corporate Taxation. **Liam Nicholson** (RSM, Stoke-on Trent)

**The Kimmer Medal** for the highest mark in the paper on Inheritance Tax, Trusts & Estates. **Geoffrey Thomas Randall** (Prince Evans Solicitors, London)

**The Gravestock Medal** for the highest mark in the paper on VAT. **Colin French** (Hart Parry Cyf, Bangor)

**The Johnson Medal** for the best overall performance when passing both the E-Assessments in Professional Responsibilities & Ethics and Law within a six month period. **Rebecca Anne Elizabeth Ward** (EY, Newcastle upon Tyne)

**The LexisNexis Prize** for the highest total marks when taking three written papers at one sitting and obtaining the highest total marks on those three papers. **Rebecca Claire Ellis**, winner of the Collingwood Medal.

**The President's Medal** is awarded at the discretion of the President to an outstanding candidate or candidates not otherwise eligible for a prize. **Christopher Gaunt** (Northampton)

### ATT results

In addition to success in the required Certificate papers and E-Assessments the criteria of experience must be satisfied to be eligible for membership of the Association. The following candidates have met the examination requirements for membership.

+ = Prizewinner

\* = Distinction

These are awarded on a per paper basis.

### A

Allen M (Bristol)  
Anstee H M (Coventry)  
\*Armitage A L (London)  
Ashby L (Cheddar)  
Ashcroft E (Hartley Wintney)

### B

Barstow J (Cambridge)  
\*Bloomfield S M (Cardiff)  
Branney R C (Glasgow)  
Brown E L (Stevenage)  
\*Bulley H L (Wokingham)

### C

\*Carvill S (Downpatrick)  
Chabria R (Wembley)  
Chadwick I (Edinburgh)  
Chaloner M B (Christchurch)  
Chan E K S (Beckenham)

Clarke J G (Harrogate)

Cushnahan A (Belfast)

### D

Dapkute J (Byfleet)  
Donnelly R (Glasgow)

### E

Everson K (Plymouth)

### G

Garfitt J S (Swinton)  
Garner A (Basildon)

+\*Gaunt C (Northampton)

\*Greer A (Motherwell)

Grice A (St Annes On Sea)

Grota K (London)

Gynn L (Launceston)

### H

Haile E (Bristol)  
\*Hallett N (Dorchester)  
\*Harden C W (Orpington)  
Harris R (Towcester)  
Hassan N (Ilford)  
Huszar E (London)

<b>I</b> Ijomah P D O (London) Ingham J (Dover)	<b>M</b> Magee M J (Southampton) *Malone K (Cardiff) Martin A (Winchester) McCombie R (Wimbledon) Mina M (London) Morita K (London) Murray M (Fraserburgh)	<b>P</b> Patel Z (Ilford) Philpott M J (Great Yarmouth) Porras A (Bournemouth) Price S J (Lancaster)	<b>S</b> Slaney C (London) Steel K (Radstock)
<b>K</b> Khan S (Worcester Park) Knight S (Milton Keynes)		<b>R</b> Rasimaviciene M (Ilford) *Reason H (Highbridge) Rees L J (Gatwick) Ren Y (London) Robertson M (Colchester) Ryan J (Wrexham)	<b>T</b> Tanna D (Leicester) Taylor K S (Sheffield) *Theodosiou S (Aylesbury) *Thomas J (Salford) Thornell G K (Oswestry) *Thornton K (Carterton)
<b>L</b> Lambert M B (Newcastle Upon Tyne) Lee S (Cheltenham) Lindon J (London) Lloyd L J (Pontyclun) *Lyons J B D (Castleford)	<b>N</b> Newman L (Pakenham) *Newton K (Southampton)	<b>S</b> Shrimpton M (London) Shybanova M (Richmond) *Sivakumar T (London)	<b>W</b> Walker M (London) +*Wallace A (Reading) Wastell N (London) *Whyte N (Sherburn Village) Woodburn R (Kendal)
	<b>P</b> Palmer A (Pentre) Patel N V (Bury)		

Since 1 July 2015 the following candidates have completed the ATT examination requirements for membership by successfully passing the E-Assessments in Professional Responsibilities & Ethics and Law, having previously passed the three required written papers.

<b>A</b> Adams S (Leigh) Ahamed N (London) Alom J (Birmingham) Anderson M (St Saviour, Jersey) Arkhipova E (London) Atanasova M (Varna, Bulgaria) Au H (Pitlochry)	<b>C</b> Crosby K (London) Curtis C (Brierley Hill)	<b>H</b> Hassanally S (Harrow) Hawkins M (Edinburgh) Hemming S J (Wolverhampton) Higman E (Reading) Hillier E (Stonesfield) Holliday J D (Chelmsford) Hope B (Canterbury) Hughes H A (Greenock)	<b>M</b> McElholm C (Omagh) McGee K (Glasgow) McIntyre C (Northwich) McLaughlin J (Beckenham) McMillan K A (Manchester) Middleditch J (Bristol) Mitchell N (London) Mitchell S (Barry) Mogridge S A (Camberley) Morling P (Sidmouth) Myers A (London)
<b>B</b> Banerjee A (Hamilton) Barnes A (Cardiff) Bennett K (Watford) Benton P M (Worksop) Bhana A (Batley) Bhudia R (Gants Hill) Bird T J (Exeter) Blair A C (Belfast) Blyth A (Bonnyrigg) Boddington G S (Banbury) Bolaji A (Newcastle Upon Tyne) Boland C (Banbridge) Borelli V (London) Bradley C W (Dunmurry) Brander I (Shrewsbury) Brazier W (Droitwich Spa) Brodie D R (St Johns, Isle of Man) Brown M (Basingstoke) Burgess S (Ashford) Butler F P (Winchester)	<b>D</b> Dark D (Chelmsford) Davies B D (Manchester) Deol A S (Charlton) Dhanjal G S (Walsall) Dharamsi S (Watford) Dhariwal G K (Birmingham) Donegan F (London) Dookheea C Y (London) Doris T (London) Dowling J L L (Edinburgh)	<b>I</b> Innis-Mckenzie P (Birmingham) Irons S (Ingatestone) Islam S (Chafford Hundred)	<b>N</b> Nash R C (Goodworth Clatford) Noad J (Caldicot)
<b>E</b> Easton G (Hertford) Evans C (Bishops Stortford)	<b>F</b> Farook Gafoor F A (Wembley) Fielding A (Altrincham) Foulis L (Kirkwall, Orkney) Frazer S J (Liverpool) Freehill K (Enniskillen)	<b>J</b> Jacobs K C (Hinckley) Javid M Q (Newport) Jeffries M (East Boldon) Johnson S (London)	<b>O</b> O'dell A (Bedford) Oxford D (Earlsfield)
<b>G</b> Gipps A J (Cheshunt) Goddard L (London) Goodchild K (Lincoln) Goodman J (London) Gough H (Taunton) Graham K (Edinburgh) Green S (Southampton) Greenwood B (Stanford-Le-Hope) Grigg E (Congleton)	<b>K</b> Kemp R C (Newcastle Upon Tyne) Kirk T (Ruislip) Kogan A (Borehamwood) Koronkiewicz K (Solihull) Kyle D D (Hawick)	<b>L</b> Lamb M (Orpington) Langridge B (Edinburgh) Lao J C I (Alton) Lennox L (Glasgow) Lindley S (Maidstone) Loak O (Kettering) Lord S J (Golborne) Lumb K (Halifax) Ly S (Hendon)	<b>P</b> Pasfield L (Gillingham) Patel M (Dudley) Paton J (Musselburgh) Pearson J (Reading) Persaud A (Northwood) Phillips L R (Swindon) Pilling J B (Carlisle) Pinniger L (Beckenham) Pitt D (Grays) Powell D (London)
<b>C</b> Cannon G (Gillingham) Capel J (Lichfield) Chadwick L (Trowbridge) Chaplow A (Petersfield) Cheema R (Derby) Chow C L (Bridgend) Clarke A (London) Clarke D (Upminster) Cleary D (Basingstoke) Cockeram J P W (Worcester) Collins A (Patchway) Constable L (Billericay) Cowan A (Dundee)	<b>H</b> Hall R W (Bromley) Hallal P (Sidcup) Hamilton S (Braintree) Hardiman N R (Ware) Hardy K A (Weymouth) Harris D (Maidstone) Harvey J A (Dymchurch)	<b>M</b> Macey E (Chard) Martin C (Worthing) Martinez P (Bath) Mayhew C (Kettering) McDermott D (Prestwich) McDougal K (Romsey)	<b>Q</b> Qasim A A (Manchester) Quigg S (Glasgow) Quinton M (Ipswich)
			<b>R</b> Raffa M (Epsom) Rahman N (Hounslow) Raja R (High Wycombe) Ratcliffe G (Hamilton) Risby L (Dartford) Roberts I J (Widnes) Ross S (King's Lynn)

# EXAM RESULTS

Rothnie C H (Glasgow)

## S

Scott R A (West Huntspill)  
Sherman J (Woodford Green)  
Shillibeer A J (Crawley)  
Sims O (Stafford)  
Smith H (Croydon)  
Sohail N (Inverness)  
Spear L (Cardiff)

Symons E A (Penzance)

## T

Tait L (Jarrow)  
Talbot D P (Eastleigh)  
Tan R (Milton Keynes)  
Tanna B (Thornton Heath)  
Thomlinson R E (London)  
Tomassen D (London)  
Tracey R (Rossett)

Travis A (London)

## U

Uddin K (Inverness)

## V

Vick H A (London)

## W

Walpole N (Taunton)

Ward R A E (Crook)

Waters R (Stockport)  
Watson K (Orphir)  
Webb B T (Romford)  
Whitfield D N (Shrewsbury)  
Williams R (Swindon)  
Wood J (Wigan)

## Y

Young K (Nairn)

Those eligible to apply for a Certificate of Competency for individual papers passed in the examinations held in November 2015:

1 – Personal Taxation

2 – Business Taxation & Accounting Principles

3 – Business Compliance

4 – Corporate Taxation

5 – Inheritance Tax, Trusts and Estates

6 – VAT

+ = Prizewinner

\* = Distinction

A list of candidates achieving a Distinction in one or more papers is attached.

## A

Abayomi S O (Newcastle Upon Tyne) (2)  
Adam R (London) (4)  
Adams B (Burnham-On-Sea) (1)  
Adams C (Edinburgh) (2,4)  
Addo M (Acton) (4)  
Aderibigbe A (Erith) (1,2)  
Agarwal A (Maidenhead) (2)  
Ahmad N (Leeds) (1)  
Ahmed F (Ipswich) (1)  
Ahmed N (London) (1,3)  
Ahmed T (Cardiff) (1,2)  
Ahmed Azahari T (London) (3)  
Airey C (Reading) (1,2,4)  
\*Alcock D D (Gateshead) (1,2,3)  
Alg I (Wimbledon) (2,4)  
Allinson D (Stockton On Tees) (1,2,3)  
Allison R (London) (4)  
Allotey F (Sutton) (1)  
Allotey M A (Langley) (2)  
Amin H (Walsall) (1,2)  
Anderson I (Inverkip) (1,2)  
Andrews H (Bradford) (4)  
\*Annand K L (Edinburgh) (1)  
Annat T H (Exeter) (4)  
Anthistle M (Altrincham) (4)  
Appleyard J (Dartford) (5)  
Aremu F (Reading) (3)  
Arkwright R (Leigh) (1)  
Armsby J (Broxbourne) (1,4)  
Armstrong J (Luton) (4)  
Ashworth M (Hereford) (4)  
Aspinall D (Chorley) (1)  
Austin K (Orpington) (1)

## B

Backhouse J (Reading) (1)  
Bah O M (Hayes) (1)  
Bahanova K (London) (1,2,5)  
Baker S J (Milton Keynes) (6)  
Ball M D (Bristol) (1,2,4)  
Barker P L (Chorley) (1)

Barrows A C (Aberdeen) (1,5)  
Basting J E (Horley) (1,2)  
Bath S (Milton Keynes) (4)  
Beaton E (Port Glasgow) (1)  
Beaumont A (Polmont) (5)  
Beben A (Enfield Town) (2,4)  
Beers J (Antrim) (1)  
Bell S (Edinburgh) (5)  
Belsher D (Bristol) (2)  
Benge C (Benfleet) (2)  
Bennington J P (Canterbury) (4)  
Bentham J (Leyland) (4)  
Bethwaite P (Westlea) (5)  
\*Bills L (Aberdeen) (3)  
Birkett K (Redditch) (4)  
Blackmore H E (London) (1,2,3)  
Bleasdale T (South Hetton) (1,3)  
Blum B (Salford) (3)  
Blundell A N (Gillingham) (4)  
Boateng V A (London) (1,2)  
Booth W (Macclesfield) (1,2)  
Boscoe P (London) (2,4)  
Bowen N (Pembroke Dock) (1)  
Bowie I (Royston) (1)  
Bown T (Sheffield) (1,4)  
Bowyer L B (Buckfast) (1,2,5)  
Boyle H (Coventry) (2,4)  
Boyle S (Sunderland) (1,2,3)  
Briggs E L (Lincoln) (4)  
Brinded J (Bury St. Edmunds) (1)  
Brogan K (Canterbury) (4)  
Brook J (York) (3)  
Broome M J (Crediton) (1)  
Broomfield A (Worcester) (4)  
Brower J (Linton) (1)  
Brown A (Sidcup) (2)  
Brown G A (Glasgow) (2)  
Brown I R C (Manchester) (3)  
Brown T (Kings Langley) (1)  
Bruce C K (Anstruther) (3)  
Bryan D (Newcastle Upon Tyne) (1,3)  
Bryant T (Bexhill-On-Sea) (1)  
Buck S (Ilkeston) (1)  
Buckland J A (Wirksworth) (1)  
Bunce M (Clavering) (2)  
\*Burgess S (Ashford) (4)  
Burke A (Blackpool) (1)  
Burroughs K S D (Lowestoft) (2)  
Bursac A (Abingdon) (1)  
Bushell E J (High Wycombe) (3)  
\*Butler F (Southfields) (1)

## C

Cai Y (London) (4)  
Cameron-Mackintosh D (Inverness) (1,2,3)  
Caraglia N (Hoddesdon) (1,2)  
Card J C (Braintree) (1)  
Carp M (Didcot) (4)  
Carter J (Tewkesbury) (1)  
Casemore L A (Gloucester) (1)  
Castrillo Y (Brighton) (2)  
Cawsey K J (Holcombe) (1,4)  
Chaffe K (Eastleigh) (1,2)  
Champs C (Whitstable) (5)  
Chana H R (Slough) (1)  
Chauhan M C (Birmingham) (4)  
Chawani S (Mumbai, India) (2,4)  
Cheers J (Wigan) (1,2)  
Cheng G (London) (1,2)  
Chew Z B (South Ockendon) (4)  
Chi J (London) (1,3)  
Chilton M (Bromsgrove) (4)  
Choudhury N Z (Croydon) (1)  
Chow S (Newcastle Upon Tyne) (1)  
Chriss H (Stourbridge) (2)  
Chudzinska A T (London) (1,3)  
Chwa D (Ealing) (2)  
Clamp J (Yelverton) (4)  
Clark A (Radcliffe) (1)  
\*Clark D (London) (2,4)  
Clark S (Royston) (2)  
Clark S L (Yeovil) (1)  
Clarke H (Windsor) (3)  
Clayton J (Chesterfield) (1)  
Clayton P (Sevenoaks) (5)  
Clayton W P (Epsom) (1,2,3)  
Clifford O (Gloucester) (4)  
Coates M (Westcliff On Sea) (1,3)  
Cohen S M (Lincoln) (2,4)  
Connolly S (Bangor) (3)  
Cooper L (Leeds) (4)  
Cooper L (London) (3)  
Cording A M (Ashurst) (6)  
Coyle T (Lytham) (1,2)  
Craig B N (London) (4)  
Crapper S (Wakefield) (2,3)  
Creighton J L (Bristol) (1,2,3)  
Cubitt C (Acton) (2,3)  
Cummings J M (Newcastle Upon Tyne) (1,2,3)  
Curle A (Rayleigh) (2)

Curran R C (Manchester) (1)  
Curtis S (Wells) (4)

## D

Dale R ( Sittingbourne) (4)  
Darvill R D (St Leonards On Sea) (1)  
Dattani C (London) (2,5)  
Daudia S (Romford) (1)  
Davidson D (Sanderstead) (2,4)  
Davidson F (London) (1)  
Davies C (London) (1)  
Davies G M (Porthmadog) (2)  
Davies J (Leeds) (2)  
Davies P T (Cardiff) (1,2,4)  
Davis B (St Helier, Jersey) (2)  
Davoren S M (London) (5)  
De La Cour T (St Helier, Jersey) (1)  
De Rozarieux C (Eastbourne) (1)  
Dean M (Cambridge) (2,5)  
Del Valle P (London) (1)  
Dent L (London) (5)  
Deras Hernandez I (Selby) (5)  
Devenney E (Carrickfergus) (2)  
Dhanani M (Uxbridge) (1)  
Diamond C (Belfast) (2,4)  
Diss H (Great Gransden) (1)  
Dixon B (York) (1,2)  
Dixon M J (Ashington) (1,3)  
Dodge I T (London) (3)  
Donaldson S F (Edinburgh) (1,2)  
Donohoe J R (Manchester) (1)  
Doone J (Flackwell Heath) (1)  
Dorokhova L (London) (2)  
Dueck H (Swansea) (4)  
Duffy N (London) (1,5)  
Duffy S (Newcastle) (1,2,3)

## E

Eastwood A C (Tunbridge Wells) (1)  
Edwards J (Edinburgh) (2)  
Edwards R M (St. Albans) (5)  
Edwards-Hughes K (Leeds) (4)  
Egerton K (Douglas, Isle of Man) (1)  
Egner J (Colchester) (3)  
Eldridge S J (Luton) (1,3)  
Elliot B (Weymouth) (1)  
\*Ellis R C (Crawley Down) (1,2,3)  
Elu Wade K O (London) (2)  
\*Emery D K P (London) (2,4)  
Essam A (Kettering) (4)  
Eveleigh J J (Staines) (1,2)

**F**

Fekete J A (Sutton) (2)  
 Fendall H (Denton) (4)  
 Ferdinand L (Newmarket) (1)  
 Finlayson F (Edinburgh) (4)  
 Fisher A E (Immingham) (2)  
 Fishley T O (Wotton-Under-Edge) (1,2,3)  
 Flippance S (Reading) (2,3)  
 Forde E (London) (1)  
 Fort L (Burnley) (4)  
 Foulger M (Manchester) (1,2,4)  
 Francis T (Cheddington) (1,2,3)  
 Frei D (Darlington) (1)  
 +\*French C (Red Wharf Bay) (6)  
 Frost S (Derby) (2)  
 Fry L (Bristol) (4)  
 Fry P (St Martin, Guernsey) (1)  
 Futter C S (Great Yarmouth) (2)

**G**

Gaeta O (London) (2)  
 Gallikova M (St. Madoes) (2)  
 Galloway H (St. Helier, Jersey) (2)  
 Gbadagba G C (Abbey Wood) (4)  
 Georgieva S (Hanworth) (1)  
 Gibson K (Hull) (1)  
 Gibson S (Ashford) (4)  
 Gifford J (Rochester) (4)  
 +\*Gilbert-Smith E C (Wolverhampton) (1,2,6)  
 Gillard V J F (Honiton) (3)  
 +\*Giralt Arres S (London) (2)  
 Gislingham S (Rickmansworth) (1,3)  
 +\*Glass R (Doynton) (1)  
 Glendinning G (London) (1,2,4)  
 Golding T (London) (1,2,4)  
 Gomez Gonzalez R (London) (1,2)  
 Goodwin E (Calne) (1)  
 Gordon S (London) (1,2,4)  
 Goulding D (Wokingham) (1,4)  
 Graham B (Chapel Allerton) (1)  
 Graham L (Glasgow) (2)  
 Grana D (London) (1,5)  
 +\*Grange F K (Preston) (1,2)  
 Green J M (Salisbury) (2)  
 +\*Greenhough A (Saltash) (1)  
 Greer J (Manchester) (2)  
 Grela-Supernak I W (Bury St Edmunds) (1)  
 +\*Griffin H (Reading) (2)  
 Grossi P (Hunlty) (1,2,3)  
 +\*Groutage J (London) (2,4)  
 Gunning T (Dartford) (2,3)  
 Gupta M (London) (1,3)  
 Gurung P (Camberley) (5)  
 Guy P (Sedgefield) (5)

**H**

Halai N (London) (1)  
 Hall N (Manchester) (2)  
 Hallas D (Manchester) (3)  
 Halliday J (Southsea) (3)  
 +\*Halsall S (Northampton) (2)  
 Ham L (Cardiff) (1,2)  
 Hamer G S (Birmingham) (1,3)  
 Hammond S (Bristol) (1)

Hand H L (Truro) (1,2)  
 Harding J (Houghton-Le-Spring) (4)  
 Harrison C (Waltham Cross) (1)  
 Harrison C E (Driffield) (1)  
 Harrison K (Towcester) (1)  
 Hart T (Braughing) (1,2,4)  
 Hartwell S A (Salisbury) (4)  
 Hashmi S (London) (1,2,4)  
 Hawkins J (Stoke-On-Trent) (2)  
 +\*Haynes G (Cheltenham) (4)  
 Hazzell L (Bristol) (1,3)  
 Heaney J W (Dinnington) (2)  
 Hewerdine E (Honiton) (1)  
 Hewett C (Hitchin) (1)  
 Heywood B J (Ringshall) (1)  
 Hibbins S M (Thatcham) (4)  
 Hill S (Sunbury On Thames) (5)  
 Hindlet P (Gillingham) (1)  
 Hoaglin A F (Longfield) (3)  
 Hobbs M (Taunton) (2)

Hodgkiss T J (Cambridge) (3)  
 Hodgson B (Southampton) (1)  
 Hodgson J (Wigan) (4)  
 Hodgson L (Leeds) (1)  
 Hollom F (Putney) (3)  
 Homer R (Bridgnorth) (1,2,4)  
 Hotchen B J (London) (2)  
 +\*Howley L A (Melton Mowbray) (1)  
 +\*Hreben R L (Eastbourne) (1,2,3)  
 Hughes A (London) (5)  
 Hughes Z (London) (2)  
 Hulme C A (Stoke On Trent) (1)  
 Hume J (London) (1,2)  
 +\*Hume L (Livingston) (3)  
 Hussain O (Westcliff-On-Sea) (1)  
 Hussey J (Hull) (2)

**I**

Ingilby J (Harrogate) (1,3)  
 Irving A (Milton Keynes) (2)  
 Islam S (Southampton) (4)

**J**

Jaafar K C (London) (1,2)  
 Jain K (London) (1)  
 Jawaid A (Sutton) (1,6)  
 Jennings E (Tonbridge) (1,5)  
 Johal K K (London) (1,3)  
 Johnson C (Cheadle) (4)  
 Johnston C (Inverness) (1,2,3)  
 Jones C (Leeds) (1)  
 +\*Jones G (Bicester) (2,4)  
 Jones M (Salisbury) (5)  
 Jones T (Altrincham) (1)  
 Joslin A (Buckingham) (1)  
 Joy N (Dartford) (1,2)  
 Jukes P (Birmingham) (3)

**K**

Kadri F (Powai, India) (2)  
 Kalirai J K (Southampton) (2,5)  
 Kaminskaite L (Ilford) (1)  
 Karamagi V (London) (2)  
 Karamanis C (Leytonstone) (1,2,6)  
 +\*Kaur H (Hanworth) (4)  
 Keane A (Banbury) (4)  
 Kendall K (Ipswich) (1)

Khaitan R (Swindon) (1,2)  
 Khan F N (Bolton) (2)  
 Khan K (Cambridge) (4)  
 Kieran R (Aberdeen) (1,4)  
 Kinder E (Yeovil) (1)  
 King E (Hornchurch) (4)  
 Kirkwood A (Glasgow) (4)  
 Knight P (Douglas, Isle of Man) (1)  
 Koppel M (Birmingham) (2,3)  
 Kotecha S (London) (5)  
 Kozhuharov S H (London) (1)  
 Kresin A (London) (2)  
 Kudjoe-Flood A (London) (4)

**L**

Lad J (Preston) (1)  
 Lailey J H (Aberdeen) (1)  
 Lally J S (Paisley) (1)  
 Lamb S (London) (1,2,3)  
 Langford H A (Hereford) (1)  
 Laurie M (Brampton) (1)  
 Lawlor-Anderson J (Cambridge) (1,6)  
 Lawson K (Olney) (1)  
 Lecky A (Ballinamallard) (1)  
 Leclerc P (London) (6)  
 Lee C (Brentwood) (1,2,5)  
 Lee K (Romford) (2)  
 Lee S Y (Dartford) (2)  
 Lees S D (Bolton) (2,4)  
 Leonard M J (Kelso) (1,2,4)  
 Lewis J (Whitchurch) (1,2,4)  
 Lewis P R (Coleford) (4)  
 Liang M (London) (1,2,3)  
 Lindsay A A (Irvine) (1,3)  
 Lister N (London) (2,4)  
 Lloyd H (Fleet) (2)  
 Lloyd-Altius J (London) (1)  
 Lobo S (Woodley) (2)  
 Lopes V M (Basingstoke) (4)  
 Lora J (St Helier, Jersey) (3)  
 Loughlin P (Prestwich) (1)  
 Luchita N (Bushey) (2,4)

**M**

MacDonald H (Bristol) (1,2)  
 +\*MacDonald P M (Edinburgh) (1,2,3)  
 MacEY L (Newport) (4)  
 MacHulin S (Bournemouth) (1)  
 Mackay L (Newcastle Upon Tyne) (1,2,3)  
 Mackenzie A (Reading) (2)  
 Mackin D (Grimsby) (4)  
 Macklin F (Harborne) (1,2,5)  
 Mackreth J (Liverpool) (2)  
 Maggs G (Bristol) (1,2,4)  
 Magliulo S (Newbury) (2)  
 Maguire S A (Verwood) (4)  
 Mahmudov H (Whitley Bay) (1,2,3)  
 Main J (Armadale) (1,2)  
 Mandalia D (Harrow) (1)  
 +\*Mander J C (Harefield) (1,2)  
 Mann J (Hillingdon) (3)  
 Mansell R (Farnborough) (1)  
 +\*Markova N (London) (1)

Marles C (Hornchurch) (1)  
 Marriott D (Chesterfield) (1)  
 Martignon M (London) (1,2,4)  
 Martin A (Guildford) (3)  
 Martin N (Lymington) (4)  
 Martin N K N (Oxford) (1,2)  
 Martin P L (Newcastle Upon Tyne) (1,2,3)

Martin S J (Cramlington) (1,2,3)  
 Martinez Navo L J (Ruislip) (1)  
 Mason E J (Verwood) (1,2,3)  
 +\*McBrearty S J (St Helier, Jersey) (5)

McCartan A (Newry) (4)  
 McClafferty M (Kirkintilloch) (1)  
 McClurg R (Carrickfergus) (1)  
 McConnachie L (Edinburgh) (1)  
 McCreedy H (Stourbridge) (1,2)  
 McDonald S (Gentleshaw) (1)  
 McElhinney L (Newcastle Upon Tyne) (1,4)  
 McFarlane V (Dundee) (3)  
 McIntyre C M (Prescot) (3)  
 McKechnie J L (Brentwood) (4)  
 McKeown A (Antrim) (1,4)  
 McKillop N (Edinburgh) (4)  
 Meadows E (London) (1)  
 +\*Mehta A (Hounslow) (2,4)  
 Merrick B F (Whitstable) (1)  
 Miah T Y (Grays) (1,3)  
 Miller N (Bordon) (5)  
 Mills J (Burgess Hill) (1)  
 Milroy J M M (Glasgow) (1)  
 +\*Mistry J (Harrow) (2)  
 Mistry V (Rugby) (4)  
 Mitchell J (Evesham) (6)  
 Mitchley N F R (Ringwood) (1,2)  
 Molton A L (London) (2,3)  
 Moossa S (Thamesmead) (1,2)  
 Morris M (New Romney) (1)  
 Morse K (Cardiff) (2)  
 Morton J (Edgware) (1,2,4)  
 Moti H (London) (1,3)  
 +\*Muhumuza S S (Wolverhampton) (4)  
 Munro P (Invergordon) (1)  
 Murphy J M (Salisbury) (4)  
 Murphy M (London) (1,2,4)  
 Murray J (Middlesbrough) (1,6)  
 Musgrave C (Leeds) (1)  
 Mykhaylenko T (London) (1,5)

**N**

Nairn M T (Inverness) (4)  
 +\*Nandha R S (Bedford) (2)  
 +\*Ndebele M L (Reading) (1,2,3)  
 Neal A (Woking) (2)  
 Neale F E (Douglas, Isle of Man) (1,2)  
 Nemeth J (Norwich) (3)  
 +\*Nicholson L (Stafford) (4)  
 Niemeyer E (London) (2)  
 Noble J S (Hawick) (1,2)  
 Noble M (Rugby) (1)  
 Norcott J (Brentwood) (1)  
 Norris C (Sheffield) (4)  
 Norton R (Shrewsbury) (1)

# EXAM RESULTS

## O

O'connor R P (London) (2,3)  
Odah J (Gerrards Cross) (2)  
O'kane J K (Carrickfergus) (4)  
Oldenburger Y L (London) (1)  
\*Oliver B S J (Basingstoke) (1)  
Olorunfunmi T M (Thornton Heath) (1)  
Omene O (Stanmore) (1,2,3)  
Ong J Y (London) (1,2,3)  
Onisoru A B (Woodford Green) (2)  
Oriaku N (London) (1)  
Orr D (Oldham) (4)  
Ortega Telyczka R C (Birmingham) (1,2,3)  
Ozzeki O (Reading) (3)

## P

Padaliya T (London) (5)  
Page T (Binfield) (4)  
\*Palmer A (Chepstow) (2,4)  
Palmer M (Hornchurch) (1)  
Palmer T (Birmingham) (1)  
Pan Y (Exeter) (1)  
Panton I M (Ashbourne) (3)  
Parikh R (Harrow) (1)  
Parry H (Wigton) (1)  
Partsjoja K (Southampton) (4)  
\*Patel K (London) (1,2,6)  
Patel L D (Cardiff) (3)  
\*Patel R (London) (1,3)  
Paterson L (Kirkcaldy) (2)  
Paton K (Edinburgh) (1)  
Paudel A (Oxford) (1)  
Payne D (Leeds) (1)  
Payne G (Sutton Coldfield) (2,4)  
Pearce C (Spalding) (1)  
Pearson J M (Glasgow) (4)  
\*Peirounaki V (Reading) (1,2,3)  
Pendlebury K (St Annes On Sea) (3)  
Pennycook C (Hemel Hempstead) (1)  
Perrin D W (Swansea) (3)  
Petherbridge H (Ilchester) (1,2)  
Phan H L (London) (1,2,3)  
Pheasey C (Sheffield) (1)  
Phillips N (Wilmslow) (1,2)  
Pianca E (London) (1,2)  
Pilmore R (Derby) (5)  
Pirvu M C (Edinburgh) (1,2,4)  
Pitt D (Worcester) (4)  
Podd M (Okehampton) (4)  
Pometun A (London) (2)  
Porter C (Bagshot) (2)  
Preston H J (Huddersfield) (5)  
Priest E J K (Alresford) (3)  
Pryor E J (Haywards Heath) (4)  
Punjani A (Wembley) (4)  
Pybus C L (Garforth) (1)  
Pyle H (Cullompton) (1,4)

## Q

Quay X Y (London) (1,2,3)  
Queree T (St Helier, Jersey) (2)

## R

\*Radu D M (Chippenham) (1)  
Ralph A (New Milton) (3)

Ramsay C J (Salford) (4)

Ramsdale J (Preston) (2,4)

Ramsey J (Douglas, Isle of Man) (2)

Ramus A (Milton Keynes) (1)

\*\*Randall G T (Didcot) (5)

Randall P (Sheffield) (2)

Ratcliff B (Chelmsford) (1)

Ravji N (New Malden) (1)

Reach K (Newcastle Upon Tyne) (1,2,3)

Recci S (Birmingham) (2,4)

Reece W G (Harrogate) (1,2,3)

Rees J (Lampeter) (5)

Reeves B (Larbert) (2)

Reid D C (Falmouth) (1)

Reilly C (Edinburgh) (3)

Renton-Rose J (Swindon) (2)

Reynolds J (Whitley Bay) (3)

Rice E (Aberdeen) (2)

\*Richardson L (Wakefield) (1,2,4)

Richardson S (Crook) (1)

Richardson S L (Malpas) (1)

Rickett W (London) (1,2,3)

Riding K (Downham Market) (1)

Riley G (Yeovil) (3)

Riley W (Preston) (4)

Ringrose M (Crawley) (4)

Ritson A (Canterbury) (1,3)

Robertson A (Yeovil) (1)

Robins D (Reading) (1,3)

Robinson A J (Salford Quays) (1,4)

Rodger D (Colchester) (2)

Rogers A J C (Shepton Mallet) (4)

\*Romanis P (Addlestone) (1)

Rooke P (London) (1)

Roome C (Loughborough) (1)

Rose R (Weymouth) (1)

Rubarajan P (Scunthorpe) (3)

Ryan D (Aylesbury) (1,2)

Ryan D (Caldicot) (1,2,6)

Ryan E (Chingford) (2)

## S

Salmon B (Hoddesdon) (2)

Salter G E (Sunbury-On-Thames) (1,5)

Sarkeshik L (Northampton) (1)

Sarwar M S (Burnham) (4)

Satkunam S (Surbiton) (1,2)

Savjani P (Mitcham) (1,2)

Sawtell-Gist A E M (Frome) (2)

Scarf C (York) (2)

Scott B (London) (1,2,3)

Scrutton K (Ipswich) (2,5)

Seddon A (Liverpool) (1)

Selby J F (Guildford) (1,2)

Sewell D J (Newark) (1)

Shah D (Leicester) (2)

Shah J (London) (3)

Shahid M Y (Walthamstow) (1,2,4)

Shala G (London) (1)

Shawkat R (Newcastle Upon Tyne) (1,3)

Shergold L (Winchester) (2)

Shippey A (Bishop's Stortford) (5)

Shivabalendran R (Walthamstow) (1,2)

Shone M J (Reading) (4)

Short D W (Hartlepool) (2)

Shorter A (Ashford) (1)

Shpella D (Westcliff-On-Sea) (1)

Sin M C (London) (1,2)

Sivanesan S (Harrow) (4)

Smith A (Barnard Castle) (1)

Smith A (Newport) (1)

Smith D (Blackburn) (1,3)

Smith I (Wymington) (4)

Smith J W (London) (1,2,3)

Smith K C (St Brelade, Guernsey) (1)

Smith L (Auchtermuchty) (4)

Smith T (London) (5)

Snelson N (Nottingham) (1)

Snook A (Taunton) (1)

Solongo K (London) (2)

Spencer A (Falmouth) (1,2)

Squire J (Reading) (2,5)

Sreecumaar S S (Hampton) (2)

Stannard L (Goole) (3)

Steventon A V (London) (1,2)

Steventon R J (Barnsley) (2)

Stoker R (Newcastle Upon Tyne) (1,2,3)

Subeathar S (London) (3)

Sudbury C J (Leamington Spa) (1)

Sutton D (Dudley) (2)

Swales J (Thornton Cleveleys) (1)

Sweeney R (Bracknell) (1,6)

Sydon M (London) (6)

Sykes K (Ogden) (1)

Szoke B (Barnsley) (4)

Szubert S (Manchester) (1)

## T

Taylor R F (London) (1)

Thomas A (Hitchin) (3)

Thomas C (Nottingham) (2)

Thomas N (London) (3)

Thomas-Hui C (Ramsbottom) (2)

Thompson D (Stourbridge) (2)

Thompson J (London) (2,4)

Thompson S E (Bath) (3)

Thorne T (Newbury) (1,3)

Tidball L (Bridgwater) (2,4)

Tobutt L (Bedford) (2,4)

Toby K (Theydon Bois) (4)

Todorov V I (London) (1)

Tomlinson D (Hull) (1)

\*Tomlinson M (Chester) (4)

Tonner-Murphy V (Falkirk) (1)

Tranter L (Bournemouth) (1)

Trivedy H (Ruislip) (2,4)

Turnbull A (Crieff) (2,4)

Turner M (Orpington) (1)

Tweed O C (London) (1,2,3)

Tyler-Squires R (Abingdon) (2,4)

## U

Uchida S (London) (2)

Ulyatt C L (Boston) (1,2,5)

Uttley P (Southport) (2)

## V

Vagadia V (London) (6)

Vahidi S (London) (1)

Van Der Lande G (Great Walding Field) (1,2,3)

Van Staden C R (Bristol) (1)

Varsani K (Stanmore) (4)

Viney L (Dukinfield) (2)

Vuong A (London) (1,2)

Vuong T (Guildford) (2)

Vyas P (London) (1)

## W

Walker K (Aberdeen) (1,2,3)

Walter J L (Spennymoor) (1)

Walters M (Cradley Heath) (2)

Walton A J (Newcastle Upon Tyne) (1,2,3)

Wan J (Eastbourne) (1,3)

War K S (London) (1)

Ward K T (Newcastle Upon Tyne) (3)

Warren C D (Slough) (3)

Waters J G (Hatfield Heath) (1)

Watson R (Little Tey) (1)

Weber C (Bromley) (5)

Webster C (Balerno) (1,2,4)

Welch W S C (St. Albans) (5)

Weller A (Stoke Gifford) (1,2)

Wells D (Canterbury) (1)

\*Whalley A (London) (2,4)

Whiston C L (Shrewsbury) (1)

White P (Whitley Bay) (2)

Whitehouse C R (Nairn) (1,2)

Whittaker H (Fareham) (6)

Wilkes R (Chesterfield) (4)

Williams F (Barnet) (2,3)

Willis K L (Colliers Wood) (4)

Wilson N (East Kilbride) (1,4)

Wilson R (London) (2)

Wilson R J (Bolton) (2,4)

Wilson S (Reading) (1)

Wilton D (Yeovil) (1)

Wimborne S (London) (2,5)

Wise L (Wellingborough) (4)

Wiseman P (Halstead) (4)

Witt M (Southampton) (1,2,5)

Woodgate J (Tortevale) (2)

Woolcock A (London) (1)

Wootton T (London) (1)

Wright A (Newcastle Upon Tyne) (1)

Wright F H (New Milon) (2)

\*Wright S (Sidcup) (2,3)

## Y

Yard W F (London) (1,3)

Yellapragada N S (Harrow) (4)

Yep M (Harrow) (1,2)

\*York S E (Kettering) (1)

\*Yule A L (Glasgow) (1)

## Z

Zaheer F (Oldham) (2)

Zaidi B (South Hornchurch) (4)

Zaidi B (London) (4)

Zaman A (Sheffield) (4)

Zhang L (London) (1,2,3)

Zhang L (London) (1,2,3)

\*Zhang L (South Croydon) (1,2)

Zhang Y (London) (1,5)

Zhang Z (London) (1)

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 Amy Louise Armitage (Edwin Coe LLP, London)  
 Hannah Louise Bulley (Wokingham)  
 Felicity Butler (Southfields)  
 Rebecca Claire Ellis (EY LLP, London)  
 Christopher Gaunt (Northampton)  
 Rebecca Glass (Doynton)  
 Angela Greenhough (Angela Greenhough Accountancy, Saltash)  
 Natalie Hallett (Dorchester)  
 Christopher William Harden (Grant Thornton UK LLP, London)  
 Lucy Anne Howley (Duncan & Toplis Ltd, Melton Mowbray)  
 Judah Blaise Daniel Lyons (Castleford)  
 Penelope Mary MacDonald (Jeffrey Crawford & Co, Edinburgh)  
 Jessica Charlotte Mander (Dickinsons Chartered Accountants, Rickmansworth)  
 Nora Markova (EY LLP, London)  
 Benjamin Stuart John Oliver (Field Seymour Parkes LLP, Reading)  
 Reshma Patel (London)  
 Vasiliki Peirounaki (EY LLP, London)  
 Daniela Monica Radu (Park Lane Accountants, Chippenham)  
 Lewis Richardson (Wakefield)  
 Pam Romanis (Addlestone)  
 Jane Thomas (Salford)  
 Amy Wallace (Deloitte LLP, Reading)  
 Suzanne Elizabeth York (Kettering)  
 Abbie Lorna Yule (Mazars LLP, London)

Lei Zhang (Buzzacott LLP, London)

**2 – Business Taxation and Accounting Principles**

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 David Kazimierz Paul Emery (Brebners, London)  
 Christopher Gaunt (Northampton)  
 Emma Charlotte Gilbert-Smith (SWAT UK Ltd, London)  
 Sara Giralt Arres (Deloitte LLP, London)  
 Fiona Kathryn Grange (Preston)  
 Heather Griffin (EY, Reading)  
 James Groutage (London)  
 Susan Halsall (Northampton)  
 Gareth Jones (Bicester)  
 Katherine Malone (PwC, Cardiff)  
 Jessica Charlotte Mander (Dickinsons Chartered Accountants, Rickmansworth)  
 Jiten Mistry (Harrow)  
 Rajandeep Singh Nandha (Bedford)  
 Kristiana Newton (Deloitte LLP, Southampton)  
 Adam Palmer (Chepstow)  
 Lewis Richardson (Wakefield)  
 Terence Sivakumar (Westleton Drake, London)  
 Kerri Thornton (Morgan Cameron, Witney)  
 Amy Wallace (Deloitte LLP, Reading)  
 Alice Whalley (London)  
 Stephen Wright (Lubbock Fine, London)

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Darren David Alcock (EY, Newcastle Upon Tyne)  
 Laura Bills (PwC, Aberdeen)  
 Sinead Carvill (KPMG, Belfast)  
 Rebecca Claire Ellis (EY LLP, London)  
 Alison Greer (KPMG LLP, Glasgow)

Christopher William Harden (Grant Thornton UK LLP, London)  
 Rebecca Louise Hreben (EY LLP, London)Laura Hume (PwC, Edinburgh)  
 Mandisa Libazi Ndebele (EY LLP, London)**4 – Corporate Taxation**

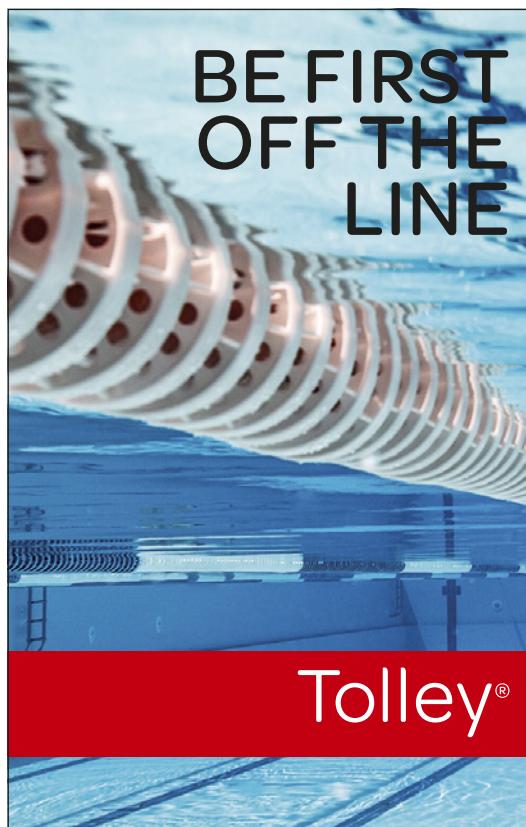
Sarah Marie Bloomfield (Grant Thornton UK LLP, Cardiff)  
 Stefan Burgess (Ashford)  
 David Clark (London)  
 Christopher Gaunt (Northampton)  
 James Groutage (London)  
 Georgina Haynes (Cheltenham)  
 Harpreet Kaur (Brebners, London)  
 Aaron Mehta (Hounslow)  
 Solomon Steven Muhumuza (Wolverhampton)  
 Kristiana Newton (Deloitte LLP, Southampton)  
 Liam Nicholson (RSM, Stoke-on-Trent)  
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 Sophie Theodosiou (Mazars LLP, Milton Keynes)  
 Matthew Tomlinson (RSM, Stoke-on-Trent)  
 Amy Wallace (Deloitte LLP, Reading)

**5 – Inheritance Tax, Trusts and Estates**

Sarah Jane McBrearty (Alex Picot Ltd, St Helier, Jersey)  
 Geoffrey Thomas Randall (Prince Evans Solicitors, London)  
 Nicola Whyte (PwC, Newcastle Upon Tyne)

**6 – VAT**

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