

# The CTA & ATT examination results

*Tax Journal* congratulates all those who have achieved success in the November 2013 CTA and ATT examinations. The prizewinners and those who have met the examination requirements for membership to the CIOT and ATT are listed below.

## 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): awarded to Daniel Imray of Sutton.

*The Gilbert Burr Medal* for the candidate with the highest mark in the advisory paper on taxation of owner-managed businesses: awarded to Caroline Ann Arfron McCabe of Durham.

*The Spofforth Medal* for the candidate with the highest mark in the advisory paper on inheritance tax, trusts & estates: Naomi Beth Wells of Twickenham, who is employed by Alexander James & Company Ltd in Thames Ditton.

*The Ronald Ison Medal* for the candidate with the highest mark in the advisory paper on taxation of individuals: Daniel Imray, winner of the Institute Medal, the LexisNexis Prize and the CCH Prize.

*The John Wood Medal* for the candidate with the highest mark in the advisory paper on advanced corporation tax: Graham Partington of Manchester, where he is employed by Deloitte LLP.

*The Ian Walker Medal* for the candidate with the highest mark in the awareness paper: awarded to Caroline Mary Rachael Rutland

of Bishops Stortford who is employed by Confluence Tax LLP in Cambridge.

*The Avery Jones Medal* for the candidate with the highest mark in the application and interaction paper: awarded to Andrew David Russell of Alcester who is employed by Ormerod Rutter Chartered Accountants in Droitwich.

*The LexisNexis Prize* for the candidate with the highest total marks in two advisory papers (taken at the same sitting): awarded to Daniel Imray, winner of the Institute Medal, the Ronald Ison Medal and the CCH Prize.

*The CCH Prize* for the candidate with the highest distinction mark: awarded to Daniel Imray, winner of the Institute Medal, the Ronald Ison Medal and the LexisNexis Prize.

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.

*The Victor Durkacz Medal* and the *Wreford Voge Medal* have not been awarded on this occasion.

## The successful CTA candidates

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

Akhtar A (Edgware)  
Alderslade L M  
(Chester-le-Street)  
Allen N H (London)  
Annand R (Sittingbourne)  
Archibald R (Canterbury)  
Averell N (Magherafelt)

### B

Baber C J (Bickley)  
Babul A (London)  
Bagnall L (Harrogate)  
Bahia A K (Slough)  
Bailey M R (Tunbridge Wells)  
Barbour T S (London)  
Bari A J (London)  
Barrett R M (Hove)  
Bass C (Ipswich)  
Bassi S S (Hounslow)  
Beale P M  
(St Peter Port, Guernsey)  
Bean E (Biggleswade)  
Beattie C (London)  
Bell M (Harrogate)  
Bell R L (Dundee)  
Bennett P (Halifax)  
Bentley H E (Liversedge)

Berberian L (London)  
Beresford C F (Sutton Coldfield)  
Berry M J (Romford)  
Bird J (Lancing)  
Birkett M J (Colchester)  
Blair N (Glasgow)  
Boniface T R A (Eastbourne)  
Bonser C (Cardiff)  
Boota R (Birmingham)  
Boulton S J (London)  
Boustead J (Chelmsford)  
Breadner N A (Havant)  
Brown S J (London)

### C

Caden L A (Colchester)  
Caden S M (London)  
Campbell V A (Lanark)  
Capper J (Manchester)  
Carter L J (Halstead)  
Caspell C M V (Stafford)  
Chan I S (Dartford)  
Chan J S W (Glasgow)  
Chestnutt S (Bootle)  
Chivers V E (Edinburgh)  
Clarke S L (Gosport)  
Clement-Smith K C (London)  
Clothier J (Sherborne)  
Cody K M (London)

Coffey L (Newry)  
Cole R (Southampton)  
Colwell D J (Cirencester)  
Condron L J (London)  
Conroy L (Glasgow)  
Cooper C R (Kirkwall)  
Court M C (Liverpool)  
Cousins L (Aldleston)  
Cox A L (London)  
Cox S (Mistley)  
Craig J (Belfast)  
Craul T (Epping)  
Crocker R J (Bournemouth)  
Crookes P S (Salford)  
Crossley J (Leeds)  
Cuffe A M (Kingswells)

### D

Daly S (Colchester)  
Darriba M (Wendover)  
Dathan N (Milton Keynes)  
Davies M S (Penzance)  
Davies N (Bristol)  
Davis P (Belfast)  
Davis R (Sheffield)  
Deering L (Birmingham)  
Dempsey A (Bonnybridge)  
Dodgson H A (York)  
Donnelly R (Leeds)

Dott J F (Loughton)  
Douglas P (High Wycombe)  
Doyle H W (London)  
Duffy N E (London)  
Dunn R E (Deptford)  
Durkacz K (London)  
Dutton L (Bristol)  
Dymond C L (Exeter)

### E

Edwards C (Gloucester)  
Edwards J H R (Brighton)  
Edwards R A (Stoke-On-Trent)  
Evans J (Pontypool)

### F

Fakhrieh Khashan N  
(Macclesfield)  
Fennell C (Selby)  
Fielding J (Newport)  
\*Fitzgerald S (Belfast)  
Ford D W (Cardiff)  
Forrest G E (Irby)  
Foster L (Manchester)  
Fountain E (Bristol)  
Foxall L C (Menston)  
French H (London)  
Fricker S C (Bath)

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**G**

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Gallagher A (Belfast)  
Ganagasegaran J (Harrow)  
Gibbs L M (Glascote)  
Given L S (Prestwick)  
Godfrey M R (St. Ives)  
Gould L (Leeds)  
Greaves R (London)  
Gregory C (Newcastle)  
Grewal G (Leamington Spa)  
Griffin R (Ilkley)  
Gronova J (Tunbridge Wells)  
Guilfoyle E (London)  
Gurr C E (Begbroke)

**H**

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Haggarty E (Sittingbourne)  
Hamano Y (London)  
Hardman L (London)  
Hardwick P A (London)  
Harman C (Crowborough)  
Hashemi S (Southampton)  
Hay L (Bolton)  
Hedley J M (London)  
Hepplewhite M (Rochester)  
Heydon G G (Doncaster)  
Hinchcliffe J (Nottingham)  
Hobbs J L  
(Welwyn Garden City)  
Hodge S (Yeovil)  
Hogan E R (Solihull)  
Holloway S L (Norwich)  
Holmes-Colenbrander J H  
(Birmingham)  
Hopcyn-Kitchener D R  
(Swansea)  
Housego L (Ringwood)  
Howard R B (Rotherham)  
Hughes A J (Birmingham)  
Hughes K D G (Solihull)  
Hyde S (Leighton Buzzard)

**I**

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Illingworth S  
(Tunbridge Wells)  
+\*Imray D (Sutton)  
Inayathusein Z (Chigwell)  
Ishikawa A (London)

**J**

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Johnson A (Beckenham)  
Joyce M L  
(Newcastle Upon Tyne)

**K**

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Karkowski J H (London)  
Kelly C (Ballymena)  
Kenyon G (Chorley)

Kerrigan S P (Nelson)  
Keyzor M D (Camberley)  
Khanna S (Reigate)  
King C (Bristol)  
Kirk L M (Edinburgh)  
Kirkbride C (London)

**L**

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Laing J (Duns)  
Leja A J (London)  
Leonard M J (Londonderry)  
Levitan A (London)  
Lewis S (Marnhull)  
Ling T (Orpington)  
Little T M (Carlisle)  
Lucas D W F (London)

**M**

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Mackinnon C (Edinburgh)  
Madden L (Co Tyrone)  
Mannings F E (Woodbridge)  
Mark-Bell L A (Oxford)  
McAulay J L (Glasgow)  
+\*McCabe C A A (Durham)  
McClure R (King's Lynn)  
McFarlane F (Linlithgow)  
McLellan G (Glasgow)  
Mee N (Nottingham)  
Mills P (Banstead)  
Minchinton S C E (London)  
Mogra M N (Ilford)  
Moorhouse S (Torquay)  
Morris C (Holywood)  
Morrow D (Coleraine)  
Mowat A F (Birmingham)  
Mozzano M M (London)  
Mudd L (Halifax)  
Mullen C (Glasgow)  
Mundroina D (London)  
Murphy S (Woking)

**N**

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Nice J (Leigh-On-Sea)  
Norris F R (Preston)

**O**

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O'Connor L (Ringwood)  
Ogden T D (Bristol)  
Olphert S (Londonderry)  
Olsberg P (London)  
Orasnjak D L (Truro)  
Overton Z (Leeds)  
Oyenyin O (Edinburgh)

**P**

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Paddan I (Leamington Spa)  
Parfitt M J (Gloucester)  
Parker S A G (Surbiton)

Parmar G (Leicester)  
Parr G (Aughnacloy)  
+Partington G (Manchester)  
Patel D (Walton On Thames)  
Patel M (Basingstoke)  
Patel R (Bromley)  
Pearce M R (Aylesbury)  
Pilcher J (Belvedere)  
Pillay Maloney M  
(Huntingdon)  
Piper R J (Maidstone)  
Powell D (Mitcham)  
Purnell S (Crosskeys)

**R**

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Rafiq M M (Edinburgh)  
Raja Z (Ilford)  
Rao S H (Slough)  
Redahan A (London)  
Redfern R J (Swadlincote)  
Rhodes S N (London)  
Ridley K L  
(Newcastle Upon Tyne)  
Roberts A (London)  
Roberts M (Ware)  
Robinson S L (Whalley Range)  
Rooney L J (Brighton)  
Routledge J P (Newcastle  
Upon Tyne)  
Roy T (Leeds)  
Rudge F (Robertsbridge)  
+Russell A D (Alcester)  
Russo S (London)  
+Rutland C M R  
(Bishops Stortford)

**S**

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Sagoo H (Birmingham)  
Saltmer T (Canterbury)  
Scott A (London)  
Scott J (Bedlington)  
Scott M (London)  
Shah B (Barnet)  
Shah D (Harrow)  
Shah S (Harrow)  
Sharp K (Aberdeen)  
Shaw S (Droitwich)  
Sherling M (Hatch End)  
Shields A (Saltburn by the Sea)  
Shirley C E (Abingdon)  
Siddiqi A (London)  
Simm R (London)  
Smith C J (Carlisle)  
Smith J K (Hatfield)  
Smyth K L (Co. Antrim)  
Southwood R J (Basildon)  
Spencer M (London)  
Stacey J P (Salford)  
Stevens N T (Kent)  
Stewart C (Aberdeen)  
Stocker D P (London)

Stone D (Bedford)  
Stoney H K (Haverhill)  
Suen K H (London)

**T**

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Taylor C R (Manchester)  
Temlett A J (London)  
Thakuri A (Isleworth)  
Thatai N (London)  
Thomas E V (London)  
Thurston C L  
(Husborne Crawley)  
Tomkins M J (Conwy)  
Trayes M (Saltash)  
Tripathi G (London)  
Tunley L (Bedford)

**U**

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Uddin R (Barnet)

**V**

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Vassay L W (London)  
Vaughan K (Ipswich)  
Vest N (Cheltenham)  
Viles A E (Milford Haven)  
Virani A (Bushey)  
Vogel S (London)

**W**

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Walton F (Johnstone)  
Wandera M  
(Hemel Hempstead)  
Warber K (Crawley)  
Wartho S (Sidcup)  
Watson T (Cardiff)  
Waugh S (London)  
Weighill J R C (Colchester)  
+Wells N B (Twickenham)  
Wheal L (Bournemouth)  
Whetherly J (Bristol)  
White R J (Rye)  
Whyte J (Tarporely)  
Williams H (Cardiff)  
Wilson I J (Swindon)  
Wilson J (Chorley)  
Woodcock D (Bristol)  
Woodward H (St Helens)  
Wright E J (Woodbridge)  
Wylie R K (London)

**Y**

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Yakes N L (Guildford)

**Z**

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Zhang X (Kingston)  
Zoradova M  
(Douglas, Isle Of Man)

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## ATT 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 Rosemary Boardman of Manchester.

*The Ivison 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* has been awarded to Pik Ti Ang of London, where she is employed by Ernst & Young LLP.

*The Ivison Medal* is awarded to the candidate with the highest mark in paper 1 – personal taxation.

*The Jennings Medal* has been awarded to Hannah Crean of London, where she is employed by PKF Littlejohn. The Jennings Medal is awarded to the candidate with the highest mark in paper 2 – business taxation & accounting principles

*The Collingwood Medal* has been awarded to Rosemary Boardman of Manchester, winner of the Association Medal and the LexisNexis Prize. The Collingwood Medal is awarded to the candidate with the highest mark in paper 3 – business compliance.

*The Stary Medal* has been awarded to Stella Mary Liesching of

Derriford who is self employed in Plymouth. The Stary Medal is awarded to the candidate with the highest mark in paper 4 – corporate taxation.

*The Kimmer Medal* has been awarded to Adam Grannell of Christchurch.

*The Kimmer Medal* is awarded to the candidate with the highest mark in paper 5 – IHT, trusts & estates

*The Gravestock Medal* has been awarded to Renaldo Gracias of Enfield who is employed by BDO LLP in Gatwick. The Gravestock Medal is awarded to the candidate with the highest mark in paper 6 – VAT.

*The Johnson Medal* has been awarded to Tonia Simper of Ely. The Johnson Medal is awarded to the candidate with the best overall performance when passing both the E-Assessments in Professional Responsibilities & Ethics and Law within a six month period.

*The LexisNexis Prize* The LexisNexis Prize has been awarded to Rosemary Boardman of Manchester, winner of the Association Medal and the Collingwood Medal. The LexisNexis Prize is awarded to the candidate taking three written papers at one sitting and obtaining the highest total marks on those three papers.

*The President's Medal* has been awarded to Philippa Castell of London, where she is employed by Deloitte LLP. The President's Medal is awarded at the discretion of the president to an outstanding candidate or candidates not otherwise eligible for a prize.

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## The successful ATT candidates

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.

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<b>A</b>	Davies S (London) Delaney E (Belfast)	*Hui J (Brentwood) Hume F A (Ayrshire) Hurboda M (London)	<b>N</b>
*Adams V C S (Melton Mowbray) Ahmed F (Woking) Allen E T S (Guildford) Ancrum S (Southampton)	<b>E</b>	<b>J</b>	*Nash A (Southampton)
<b>B</b>	*Emery S (Rushden)	Jackson A K (Blackpool) *Jepson T W (Hackney) Johnston E (Reading)	<b>O</b>
Beadle H (Gildersome) Bell L A (Trowbridge) *Berman A (London) +*Boardman R (Manchester) Boswell J J (Manchester) *Bourke J L (Bristol) Branson B (North Newton)	<b>F</b>	<b>K</b>	O'hagan A (London)
<b>C</b>	Firsov A (Barking) Fletcher A (Coln St Aldwyns)	Key N D (Stoke-On-Trent) Kotecha N (Bristol)	<b>P</b>
Cannon J (Reading) Casals J (London) Collins A (Newry) +*Crean H (London)	<b>G</b>	<b>L</b>	Payling H C (Rickmansworth)
<b>D</b>	Gonzales M (Leeds) Goodlad L (Leeds) *Gowrinath A (Tadworth) Gray C (Marlow)	Lunter R (London)	<b>R</b>
Darke B (Plymouth)	<b>H</b>	<b>M</b>	Rawlinson O (Dewsbury) Rowe S (Bordon)
	Hodkinson J (Sutton) Coldfield) Hoonjan N (Birmingham) *Howland C (Wetherby) *Huckova B (Cambridge)	Madden M (Kingston Upon Thames) McLaughlin G (Poole) *Mellor S (Crediton) Miles P (London) *Munbodhowa J (Bristol)	<b>S</b>
			Schulman J (London) Sher M (Woking) Sherrick L (Mold) Singleton K (Glasgow) *Smith D J (Daventry) Stewart-Lacey D (Belper)

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**T**

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Tallon D (Southend-On-Sea)  
Thakrar P (Stanmore)  
Thomas C (Porthcawl)  
Tom S (Preston)  
Tweed E (Putney)

**W**

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Walker J F (Orpington)  
Watson K L (Morecambe)

Since 1 July 2013 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.

**A**

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Abitogun L (London)  
Achakulwisut P (London)  
Addison N (Wigan)  
Aitkenhead J  
(Tunbridge Wells)  
Ashton A (Oldham)

**B**

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Baah A (London)  
Bashir A  
(Newcastle Upon Tyne)  
Beckett A (Reading)  
Beckwith L  
(Houghton Le Spring)  
Beechey E L (London)  
Bellur V (Leicester)  
Beveridge S J (Warwick)  
Blenkinsop T (Lower Darwen)  
Bonner C (Milton Keynes)  
Bramwell F S (East Grinstead)  
Burnell A J (Bournemouth)

**C**

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Campbell R (Inverness)  
Chan D (London)  
Cheung S (Greenford)  
Clark S J (Preston)  
Collett M (Woking)  
Cooke M N  
(Burton-Upon-Trent)  
Cottee K (Nottingham)

**D**

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Daley T (Basingstoke)  
Dhanda S K (Sutton Coldfield)

Dickson J W (Paignton)  
Donnellan A (London)  
Drummond C L (St. Ives)

**F**

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Fearing J J  
(Newcastle Upon Tyne)  
Fortune D (Stafford)  
Foster C A (Blackpool)

**G**

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Giani H (Edgware)  
Good S (Scunthorpe)  
Gosling T (Lowestoft)  
Goulding P (Bristol)  
Gray J A (Banbury)  
Green A (Bristol)

**H**

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Hancock K (Launceston)  
Handa A (Bromley)  
Harris-Evans C (London)  
Harrison T (Spinningfields)  
Hazel J J (Bruton)  
Holmes J (Rowlands Gill)  
Hu Z (London)

**J**

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Jackson C (Welling)  
Jackson J (Sheffield)  
James A (London)  
Jiang S (London)  
Jonas M (Washington)

**K**

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Kanamori J (London)  
Kanani A (Harrow)  
Kent I (Maidstone)  
Kernaghan L (Newtownards)  
King A (London)  
Kingham C (London)  
Kofford A K (Bristol)

**L**

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Levi R C (Crowthorne)

**M**

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MacArdle A  
(Newcastle Upon Tyne)  
MacCallum K I A (Edinburgh)  
Maitland H (Dundee)  
Manley C (Faversham)  
Martin I (Aberdeen)  
Mather-Irvine B (Macclesfield)  
MacArdle S  
(Newcastle Upon Tyne)

McArthur C (Edinburgh)  
McCafferty K (Glasgow)  
McCarthy O T (London)  
McClellan G E  
(Whittle-Le-Woods)  
McLellan K (Glasgow)  
Moir R (Abergavenny)  
Moscataro M (London)

**N**

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Naganuma R (London)  
Newton J L (Dunstable)  
Nicholls D (Chelmsford)  
Niculescu A C (London)  
Noakes H (Reading)

**O**

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O'Hara T (Slough)  
O'Neill K (Bedlington)  
Offord G (London)  
Oguro N (London)

**P**

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Palmer C (Bedford)  
Payne E (Bolton)  
Pearce J L (Eastleigh)  
Pell O S (Belper)  
Perrot E  
(St Peter Port, Guernsey)  
Petty A (Long Eaton)  
Phull R (Coulsdon)  
Plumb E (Althorne)  
Porter R (London)  
Price G (Dawlish)

**R**

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Radaviciute B (London)  
Rayner C J (Kingsbridge)  
Rees N J (Ystalyfera)  
Rees Z (Lymington)  
Rich T (High Littleton)  
Rowe S (Bordon)  
Rowland M (Ingatstone)

**S**

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Sales J R (Tunbridge Wells)  
Salmon D (St Albans)  
Sami J (Birmingham)  
Sands P (Oxford)  
Sangha T (Southall)  
Seager N (Redditch)  
Shah J (Wembley)  
Sharma N (Luton)  
Shnaidman B (Teddington)  
Sibley R (London)  
Simper T (Ely)  
Smith E J (Lerwick, Shetland)  
Sokhal R (Birmingham)

Springett S J (Dartford)  
Street J E (Kettering)  
Sviridenko V (Reading)  
Swansborough L S  
(Eastbourne)

**T**

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Taylor G H (Doncaster)  
Taylor M G (Durham)  
Timchenko E (London)  
Tonkin S (Salisbury)  
Townend N  
(Henley-On-Thames)  
Tucker E C (Portishead)

**V**

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Van Heerden A  
(Thames Ditton)  
Venkataraman A (Croydon)

**W**

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Waddingham J (Sproatley)  
Walls S J (Stirling)  
Ward T (London)  
Williamson J (North Shields)  
Wilson S  
(High Wycombe)  
Witton P (London)  
Wood S (Woking)

**X**

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Xie J (London)

**Y**

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Yavarianfar A (Greenford)  
Yirrell C (Beckenham)

**Z**

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Zeeshan S (Margate)  
Zhou X (Gateshead)  
Zola Y (Harlesden)

*The ATT also published a list of individuals eligible to apply for a certificate of competency for individual papers passed in the examinations held in November 2013.*

*Full details of all those who have achieved distinctions, obtained certificates of competency etc, can be found on the CIOT and ATT websites ([www.tax.org.uk](http://www.tax.org.uk) and [www.att.org.uk](http://www.att.org.uk)).*