

# THE ASSOCIATION OF TAXATION TECHNICIANS

## MAY 2024 – PAPER 2 BUSINESS TAXATION

### A

Aamir H (Birmingham)  
Abbas H (Milton Keynes)  
Abdi Z (Ilford)  
Abrahall L (Upminster)  
Adams-Beattie G (Kirk Michael)  
Ahmed D (Barking)  
Ahmed H (York)  
Ahmed J (Birmingham)  
Ainsworth A (Walsall)  
Akbar A (Watford)  
Ali F (Birmingham)  
Ali H (Slough)  
Ali M (Northampton)  
Ali M A S (London)  
Allcroft M (Coventry)  
Alom M (Oldham)  
Altaf J (Oldham)  
Amoshe V (Birmingham)  
Anderson C (Farnborough)  
Anderson G (Newmarket)  
Anderson N (Falkirk)  
Andreetti M R (Greenock)  
Aziz S (Stockport)

### B

Bain M (Glasgow)  
Bains C (Ilford)  
Bali N (Leicester)  
Banks G (Sutton Coldfield)  
Bannister C (Berkhamsted)  
Baral P (Reading)  
Barber D (London)  
Barnes O (Ashford)  
Bassi S (Oldbury)  
Batey B (Manchester)  
Batey T (London)  
Battley P (Thatcham)  
Beck C (Doncaster)  
Begum S (Luton)  
Bell C (Newtownards)  
Beswick T (Oldbury)  
Bhatia A (Reading)  
Bhuria F (Stockport)  
Bijl C (Malvern)  
Billings C (Leeds)

### B (cont'd)

Biswal E (Canterbury)  
Blade M (London)  
Blue C (Greenock)  
Boldbaatar A (Manchester)  
Boota U (Ilford)  
Bradlaugh D (Ipswich)  
Bradshaw R (Liverpool)  
Brady N (London)  
Bretby L (York)  
Brown E (Melton Mowbray)  
Brown O (Sittingbourne)  
Brunger D (Folkestone)  
Brutti L (Sidmouth)  
Bryson H (Oxford)  
Buburuzan M (Bury St. Edmunds)  
Budd G (London)  
Burch A (Edinburgh)  
Butcher C (Didcot)  
Byrne O (Bury)

### C

Campbell S (Chippenham)  
Carluccio L (London)  
Cauchi T (Mgarr )  
Chalmers R (Edinburgh)  
Chambers J (Leeds)  
Chambers T (Billingshurst)  
Chana S (Leicester)  
Charles E (Folkestone)  
Chaudhry L (Stanmore)  
Chen Q (Renfrew)  
Chesters G (Manchester)  
Cheung W (London)  
Clare A (Dudley)  
Clarke W (London)  
Clifford G (Ramsgate)  
Clifford M (Matlock)  
Clope C (Dartford)  
Colairo S (London)  
Colgrove L (London)  
Collier L (Bristol)  
Collins G (London)  
Condron A (Chichester)  
Connolly D (Manchester)  
Cook R (Huddersfield)

**C (cont'd)**

Cooper L (Leatherhead)  
Cooper V (Arundel)  
Cowans M (Taunton)  
Cowdell B (Manchester)  
Cowdrill P (Camberley)  
Craig B (Hillsborough)  
Craig E (Edinburgh)  
Crane E (Lichfield)  
Crittenden J (Harrogate)  
Cui Y (London)

**D**

Dalgleish K D (Bishop's Waltham)  
Daramola O (London)  
Daughtery R (Tunbridge Wells)  
Davies B (London)  
Davies J (Cardiff)  
Davison B (Newcastle Upon Tyne)  
Deng H (Edinburgh)  
Devereux E (Guildford)  
Dhingra B (Reading)  
Dhokia S (Romford)  
Disley L (Frodsham)  
Dodd A (Stoke-On-Trent)  
Doherty S (Reading)  
Dollah E (Cardiff)  
Donnelly J (Peterborough)  
Dorrington S (Salisbury)  
Dowd J (Exeter)  
Dowling D (Brentwood)  
Drummond B (Taunton)  
Duong K (London)  
Duraismy U (Slough)  
Durie G (London)  
Dusanjh S (Eastleigh)

**E**

Edmunds L (London)  
Edwards T (Coventry)  
Eustace S (Dumfries)

**F**

Farmer-Litchfield E (Swansea)  
Farquhar S (Edinburgh)  
Favaro-Potter A (Colchester)  
Ferguson N (Falkirk)  
Finnigan A (Durham)  
Flaherty T (Armagh)  
Fletcher E (Bury St. Edmunds)  
Fletcher J (Salisbury)  
Fogarasi M (Shrewsbury)  
Foreman E (Billericay)

**G**

Gahagan E (Crawley)  
Gallacher A (Bath)  
Galsworthy H (Oxford)  
Gardner N (Cramlington)  
George A J G (Bangalore)  
Ghani I (High Wycombe)  
Gilbert J (Leicester)  
Gilbert M (Sutton)  
Gill A (Newcastle Upon Tyne)  
Glaister S (Bishop Middleham)  
Good L (Nottingham)  
Gosselin J (Letchworth Garden City)  
Gray S (Kirkwall)  
Green H (Haverhill)  
Gunes S (London)

**H**

Hafeez R (Slough)  
Haines I (Norwich)  
Hall E (London)  
Hammock J (London)  
Hammond-Smith A B H (Wisbech)  
Handley L (Solihull)  
Hanly-Greene K (Kingston Upon Thames)  
Harris D (Ashton-Under-Lyne)  
Harris J (Belfast)  
Harrow A (Horsham)  
Hart A (Dundee)  
Hartley A J H (Leeds)  
Haworth R (Burton-On-Trent)  
Haynes C (Taunton)  
Heap J (Inverness)  
Hearne J (London)  
Hedge M (London)  
Henney E (Coalville)

## H (cont'd)

Hine R (Gillingham)  
Ho K K E (London)  
Holmes-Mackay F (Harwich)  
Hopp E (Peterborough)  
Howcroft E (Bolton)  
Hubbard L (Maidenhead)  
Hughes G (Torquay)  
Hutton J (Staines-Upon-Thames)  
Huyton S (Skelmersdale)

## I

Innes G (Bristol)

## J

Jackson M (London)  
Jacob Z (Redhill)  
Jagannath Krishnakumar S J K K (London)  
Jain A (London)  
Jawa S (Surbiton)  
Jayaram N (Kochi)  
Jefferson L (Bushey)  
Jeffery T (Plymouth)  
Jenkins J (London)  
Jiang S (Chelmsford)  
Johnson K (Exeter)  
Jones A (Weston-Super-Mare)  
Jones H (Brighton)  
Jones J (Bristol)  
Jones L (Wrexham)  
Jose A (Kerala)  
Josham B (Radstock)  
Josselyn A (Ipswich)  
Judge B (Halifax)

## K

K Sanjay (Bangalore)  
Kailey T (Coventry)  
Kal J (Potters Bar)  
Kalsi K (Hornchurch)  
Kane A (Cape Town)  
Kargarnovin E (London)  
Kaur P (Reading)  
Kaur S (Denham)  
Kavya K (London)  
Kayani W (Reading)  
Keegan K (London)

## K (cont'd)

Kelly J (Manchester)  
Kennedy P (Glasgow)  
Khalid S (Nuneaton)  
Khan R (Birmingham)  
Khan S (Reading)  
Kite B (Bristol)  
Krishna A (Bengaluru)  
Krishnakumar S (Ponneri)

## L

Lai Y L (London)  
Lal A (London)  
Lancaster J (Milton Keynes)  
Lancaster S (Penrith)  
Latimer K (London)  
Lau C K (Birmingham)  
Lau T Y (Birmingham)  
Laurie E (Carlisle)  
Lawler S (Taunton)  
Leadley J (Newport)  
Lee E (Sheerness)  
Leece A (Bolton)  
Lees T (London)  
Leung Ck (Salford)  
Lewandowska A (Orpington)  
Li J (Glasgow)  
Li L (London)  
Lihuna S (Birmingham)  
Lilley T (Bromley)  
Lindsay A (Leeds)  
Linnett A (Sandown)  
Littler S (London)  
Liu M (London)  
Liu Z (Edinburgh)  
Loescher G (London)  
London B (London)  
Loney T (Epsom)  
Lougher L (Falmouth)  
Love E (Livingston)  
Loyal K (Wolverhampton)  
Luker L (Exeter)  
Lynch E (Horley)

**M**

Macco S (Farnham)  
Machona N (Leeds)  
Mahmood B (Nottingham)  
Manning C (London)  
Marshall M (Durham)  
Martin L (London)  
Matthews E (Bristol)  
Matthews L (Manchester)  
Maxwell A (Coatbridge)  
May E (Ashtead)  
Mcarthur R (Chester-Le-Street)  
Mcdill C (Livingston)  
Mckinney O (Enfield)  
Mcmahon R (Edinburgh)  
Mcwilliam J (London)  
Meggs L (Warminster)  
Melling O (Twickenham)  
Meredith J (Manchester)  
Miah A (London)  
Middleton G (Sunbury-On-Thames)  
Middleton H (Lincoln)  
Miller L (Port Talbot)  
Miller S (Woking)  
Mills R (Maidstone)  
Moran S (Saffron Walden)  
Morgan A (London)  
Morris M (Wakefield)  
Moss T (Manchester)  
Moulton S (Bristol)  
Moussa M (Southampton)  
Murphy C (Surbiton)  
Mwamba A (Derby)  
Myneni S (Hyderabad)

**N**

Nanda S (London)  
Nastase B (Thorne)  
Needham L (London)  
Niaz H (Wolverhampton)  
Nichols G (Rayleigh)  
Northcott J (Lincoln)  
Nulis V (Varna)  
Nuttall J (Manchester)

**O**

O'Brien C (London)  
Ojeide M (Tipton)  
Ola M (March)  
Olonade D (London)  
Oneill C (Newcastle Upon Tyne)  
O'Reilly C (Salford)  
Osei-Agyemang J (Romford)

**P**

Pal R (Strood)  
Palumbo R (Sandy)  
Panichuks E (Peterborough)  
Pant M (London)  
Parkash R (Hounslow)  
Patefield C (London)  
Patel D (Basildon)  
Patel M (London)  
Paterson J L (Inverness)  
Pavaluca L (Birmingham)  
Paxton C (Westbury)  
Pearson N (Manchester)  
Pepushi R (Dartford)  
Pittaway A (Towcester)  
Plesnar E (London)  
Podesta E (Manchester)  
Pokharel S (Bristol)  
Pollard B (Wakefield)  
Pollard M (Middlesbrough)  
Popiel N (Reading)  
Poppleton L (Leeds)  
Powell K (Dartford)  
Preston C (Chelmsford)  
Price V (Redruth)

**Q**

Quantrill J (Tadworth)  
Quinney E (London)

**R**

Rafik F R (Leicester)  
Rahman A (Ilford)  
Rahman M (Ilford)  
Rai-Watson T (Birmingham)  
Randhawa S (Walsall)  
Rapley A (London)  
Rawlinson L (London)  
Rawson E (Manchester)  
Reddin J (Nottingham)  
Redman J (Cheltenham)  
Reeves A (Clevedon)  
Rehman J (Birmingham)  
Richardson K (Leamington Spa)  
Ridley L (Newcastle upon Tyne)  
Rimmer H (Wigan)  
Robertson A (Inverness)  
Robertson F (Elgin)  
Rochford R (Birmingham)  
Rowlands R (Weybridge)

**S**

Sabin E (Redditch)  
Sadhera D (Derby)  
Safi B (Leicester)  
Sahi P (Farnborough)  
Salam L (Birmingham)  
Sameer S (Lahore)  
Sanyaolu S (Mitcham)  
Savory C (King's Lynn)  
Schembri-Stothart J (London)  
Setterfield G (Stevenage)  
Shapley O (Southam)  
Sharma A (London)  
Shepherd R (Douglas)  
Shiers R (Portsmouth)  
Shokoohi A (Manchester)  
Simpson H (Derby)  
Smith A (London)  
Smith C (Yeovil)  
Smith D (Manchester)  
Smith H (Camberley)  
Smith S (Northampton)  
Solberg C (Livingston)  
Southam E (Bristol)  
Spears J (Dursley)  
Stanborough R (Canterbury)  
Stewart A (London)  
Stewart H (Leicester)

**S (cont'd)**

Sthamer B (London)  
Stickley L (Winchester)  
Sun J (London)  
Sundaresan D (Harpenden)  
Swarbrick H (Solihull)  
Sztaborowska A (Birmingham)

**T**

Tariq H (Manchester)  
Tarr S (Westbury)  
Taylor K (London)  
Taylor R (Lifton)  
Tersztyanszky Z (Bristol)  
Thelwell E (Warrington)  
Thiaray H (Harrogate)  
Thornton E (Taunton)  
Thorpe O (Epsom)  
Tighe L (Tamworth)  
Tillett C (Bedford)  
Titcomb A (Godalming)  
Tiway A (Harrow)  
Tong S (London)  
Towner P (Haywards Heath)  
Tracey A (Ivybridge)  
Traynor H (Glasgow)  
Tubman A (Havant)  
Tucker M (Reading)  
Tully C (St. Neots)

**U**

Udell S (Poole)

**V**

Varsani D (Harrow)  
Venugopal Vv (Bangalore)  
Vincent C (Birmingham)  
Vyas N (Reading)

**W**

Wagland M (Aylesbury)  
Wardle J (Herne Bay)  
Warren E (Ferndown)  
Watson A (Nottingham)  
Watson M (Sutton Coldfield)  
Watt J (Inverurie)  
Westby F (Fareham)  
Whale T (London)  
White L (Livingston)  
Whitford A (Salisbury)  
Wilkinson I (Chorley)  
Williamson J (Lincoln)  
Wilson B (Weybridge)  
Wiltshire L (Harrogate)  
Wiltshire M (Penarth)  
Wise M (South Petherton)  
Withers M (Cardiff)  
Wong E (Hong Kong)  
Wybrow B (Axminster)

**X**

Xue C (Liversedge)

**Y**

Yang P (Harrow)  
Yap I (London)  
Yu L (London)

**Z**

Zhang N (Jersey)  
Zhang R (Bristol)  
Zhou M (Sale)