CTA & ATT results

CTA awards

Rebecca McDermott (Ernst & Young LLP, London)The Institute Medal – for the best overall performanceattempting the awareness paper and two advisory papers (atthe same sitting).The John Wood Medal – for the advisory paper on advancedcorporation tax.The Ian Walker Medal – for the awareness paper.

The LexisNexis Prize – for the highest total marks in two advisory papers (taken at the same sitting).

The CCH Prize – for the highest distinction mark. **Charlotte Anna Brown** (PricewaterhouseCoopers LLP, Plumouth)

Plymouth)

The Gilbert Burr Medal – for the advisory paper on the taxation of owner-managed businesses.

Gemma Haggan (Dickinson Dees LLP, Newcastle upon Tyne) *The Spofforth Medal* – for the advisory paper on inheritance tax, trusts and estates. Kristi Middleton (Turner Peachey, Shrewsbury) *The Ronald Ison Medal* – for the advisory paper on the taxation of individuals.

John Dowd (PricewaterhouseCoopers LLP, London) The Victor Durkacz Medal – for the advisory paper on VAT on UK domestic transactions (including SDLT). The Wreford Voge Medal – for the advisory paper on VAT on cross-border transactions and other indirect taxes.

Steven John Carlson (Wealthmasters Financial Management, Bridgend)

The Avery Jones Medal – for the application and interaction paper.

Claire Elizabeth Starkey (BDO, Belfast)

KPMG Pat Cullinan Memorial Medal for the candidate achieving the highest marks in the awareness paper and two advisory papers in a calendar year and resident in Northern Ireland. This is the inaugural year for this medal.

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

* = Distinction. These are awarded on a per paper basis.

Abbott V (Southampton) Ahmed S M (Harrow) Ahmed H (Liverpool) Aitken M (Milton Keynes) Akposubi R O (London) Allman B E (Witney) Argrave C (Bridgwater) Atkinson T A (Malvern) Atkinson J M (Leeds)

Bailey R A (Thatcham) Bajaj S (London) Baker P J (Enfield) Bamboche M V A (London) Bann S (Runcorn) Bannayi S (Dartford) Barnsley R (Chester) Beeton G L (Tunbridge Wells) Bell S A (Maryport) Bempah M (London) Benn H J (Dover) Bett J M (Glasgow) Beverstock F (Lydney) Bhatia N (Dagenham) Biles S (Yeovil) Birdi G S (Huddersfield) Blackburn L M (Holywell) Blackmore D R J (Bristol) Blackwood I H (Inverness) Bland A (Wallsend) Boddy J P (London) Bourke M (Cheltenham) Bowen T L (Worthing) Bradley M (Belfast) Brame K (Bury St. Edmunds) Branch C (London) Brayne S (Aldershot) Brazier C L (London) Brennan N (Belfast) Bridger M (Reading) Brisley S A (Cambridge) Britnell R A (Gloucester) Britton M R (Bristol) +*Brown C A (Plymouth) Brownscombe H (London) Buist G W A (Glasgow) Burrell L (Leiston)

Candy B C (Tadley) +Carlson S J (Bridgend) Carnell L (London) Carter K V (Cockermouth) Cater S (Uxbridge) Chaggar P S (Southall) Chattha P (Luton) Chatur B (Sutton) Chavda R H (Leicester) Clarke B T (St Albans) Clifford D J (Guildford) Clothier J E (Wirral) Cooke R (London) Crouch D (London) Cutler M R (Birmingham)

Daniel P D (London) Davidson S J (Gateshead) Davis C J (Sheffield) Davis O (Radlett) Dawson J (Bury) Day R (Newport) De Looze M (Gerrards Cross) Deen S (Harrow) Dickson E (Reading) Ding E (London) Dinsdale R (London) Dinsdale H (Oxford) Dodd G (Henley-In-Arden) Dodhia D P (Ruislip) +*Dowd J (London) Downing S C M (Manchester)

Edwards R (London) Ellerton D (Nottingham) Esterhuizen B (Cardiff) Evans J P (London) Evans D J (Northwich) Evans H P A (Bristol) Evans E H H (London) Eykel G R (Hemel Hempstead)

Farrelly M (Newry) Firth M L (St Albans) Flynn K (Nottingham) Fullilove R J (Leeds)

Gajraj R (Walton-On-Thames) Gauterin T J (Stonehouse) Gerges S (Derby) Ghobry C (London) Gill J L (Bangor) Gilliland K (Belfast) Goodley R W (London) Gorasia K (Wembley) Graham C (Reading) Gray J P (Huddersfield) Green S (Lichfield) Green R (Manchester) Greenaway S P (Bristol) Guraya K (Bradford)

+*Haggan G (Newcastle upon Tyne) Hall S P (Spalding) Hall E J (Abingdon) Halligan M (Glasgow) Hamilton R (Belfast) Hamilton N (Romford) Hamilton P D (West Byfleet) Harding D W (Crewe) Harrison T C (Leatherhead) Hart C S (London) Hayward D R (London) Hector L D (Portsmouth)

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Helt L (Bromley) Henderson P (London) Hindson P W (Wallsend) Hirani T (London) Hobbs S E (Chippenham) Hocknell M E (London) Holdsworth A C (Maidenhead) Holloway G (Southampton) Hughes S (Walsall) Hulme A (Macclesfield) Hulse C K (Stoke-On-Trent) Hurst S M K (Swindon)

Irons T C (Ely)

Jackson N (Douglas, Isle of Man) Jaffer M (Harrow) *Johnson P (London) Johnston R J W (Edinburgh) Jolliffe C (Cheltenham) Jones E (Cheltenham) Jones S (Canterbury) Jones J D (Swindon) *Jordan L J (London) Kadir A (Luton) Kara J (Chigwell) Kelly C M J M (Douglas, Isle of Man) Khawar M (Barking) Knight D J (Chard)

Langford C (Liverpool) Larmour AJ (Enfield) Laurence C (London) Lawrence R (Manchester) Lawrence E (Eastleigh) *Leach D (London) Lenk S (Reading) Lewis E (Milton Keynes) Lim J H (Watford) Lockhart J A (Glasgow) Luke H (London) Lwin K T D (Bolton)

Mackintosh S D (Crawley)

Join us to celebrate the end of your exams at our CTA Drinks Evening in Central London on Wednesday 13th February.

Receive your copy of our latest Newly Qualified Handbook covering the latest career and interview advice.

For more information about our **CTA Drinks Evening** contact:

Claudia Engleman
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claudiaenaleman@puresearch.c

Mahmood T (West Bromwich) Main J A (London) Maltby M R (Bristol) Mandair B K (Eastleigh) Manning T (Bristol) Mar L L (London) Marks J (London) Mather L (London) Matthews A (Shipley) May D T (Norwich) Mayer H A (Market Drayton) Mayer A (London) McCormack S (Winsford) +*McDermott R (London) McDonald M (Inverness) *McErlean G (Belfast) McGee C J (Coleraine) McIver S (Dumfries) McKee N (Newry) McKenna C (Sandy) McKillen C (Salford) McPhilimey E (Milton Keynes) Mediwake D M (Greenford) Mehta H (London) Melhuish R (London) Mesfin B (London) Milford M J (St. Austell) Mills L P I (Andover) Mitchell C A (Durham) Mitton L A (Crawley) Moore F R H D (London) Morgan K I (Falkirk) Mukherjee P (Bexleyheath) Mullan D (Dungannon) Murphy C A (London) Murray H (Armagh) Murray E (London)

Nagel T (Bristol) Nathwani K (London) Newsham P J (Carlisle) Nguyen Q (London) Noimark R (London)



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*O'Donnell D (Workington) Onslow A (London) Ord H R (Newcastle Upon Tyne) Orton E (Cambridge) Otufale T (London) Overend M W (Bradford)

Palfrey AT (Manchester) Pape J M (Preston) Parsonage M (Prescot) Parton S (Newcastle) Pasova M (St. Ives) Patel K (London) Patel N (Northwood) Patel N (Woking) Patel P (London) Pathak S K (Edgware) Pattani S (Northampton) Pontin-Medes R (Cheltenham) Potter R A (London) Precious E M (Leek) Prendecki RA (London) Price KJ (Crawley) *Proom R (Newcastle upon Tyne)

Rai K K (Slough) Rank T (Leeds) Rao M S (Reading) Rashid K (Keighley) Razzak F (Milton Keynes) Reta S I (Birmingham) Reynolds C (Ballymoney) Reynolds R (St. Helens) Rhind-Tutt J E (Salisbury) Ridding T (Liverpool) Roadnight R (Croydon) Roberts C L (London) Robertson K (Shetland) Rogers E B (Normanton) Rowland O (London) Rowlands L J (Radstock) Royal T (Godalming) Russell VA (Newtownards)

Saksida M J (Milano, Italy) Sampson E J (Alderley Edge) Scarff R (Milton Keynes) Scott B (London) Sepe A (Horsham) Serbert L K (Halifax) Shah J S (Stanmore) Shah R (Thornton Heath) Shah R (Wembley) Shee C Y (Harrow) Sheikh S (London) Shepherd J K (Falmouth) Sherman T (London) Shiraishi M (London) Shrimpton P (Manchester) Simms L (Leeds) Simms S (Milton Keynes) Skuszka S (Port St. Mary, Isle of Man) Smiley P (Glasgow) Smith E (Leicester) Smithies L (Manchester) Soldi S J M M (High Wycombe) Speed M W (Middlesex) Squibb M J M (Dudley) Stanley C (Southampton) Starkey C E (Belfast) Steel R J (Newmarket) Steele S J (Southampton) Steidl A (London) Stelzer-Cooper R J (London) Stokes A L (Bristol) Sulton H A (Newcastle Upon Tyne) Swindell C (Edinburgh) Szasz A (London)

Tan Yee Hui D (London) Taylor J (Aberdeen) Taylor S (Skipton) Thaell R (Bolton) Thirukkumaranathan V (Mitcham) Thomas R S (London) Thomson E H (Durham) Thurairasa S (Harrow) To H (Erith) Todd D I (Bristol) Tweddle E (Edinburgh)

Underwood I K (London)

Vara P K (Birmingham)

Waghorn J M (Barnsley) Wainscott N (Bury) Walker L (Falkirk) Walker M (London) Walton M (Corsham) Warrell D J (Windsor) *Warren A K (St Helier, Jersey) Warttig R A (Southampton) Watkins J A (London) Watkinson A P (High Wycombe) Watson C (Preston) Webster J N (London) Welsh L (Motherwell) Wesley-Yates D (Fareham) White-Grantham PST (Coventry) Wildney MJ (Chelmsford) Wilkes G (Cheltenham) Wilkinson B (Leeds)

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Willan K (London) Williams S F (Biggleswade) Williams G J (London) Williams R J (Hook) Wilson J G (Gateshead) Wood S J (London) Worrall S C A (London)

Yewdall D R (Birmingham) Yiu F L (London)

In addition, since the last set of examination results the following candidates have now completed the CTA examination requirements for membership.

Aldridge R (London) Attfield M R (Cardiff)

Berners-Price M (Oxted) Bettley-Smith J (London) Brown J (Glasgow)

Campbell R (Newcastle upon Tyne) Clifford J (Birmingham) Cryer B J M (London)

De Silva A F J (London)

Grace J (Bristol)

Harries T (Nottingham) Harrison S (Widnes) Hewett E (London) Hjorth C D (London) Hunt S (Perth)

Jaiyeola O (Maidenhead)

Lee S J (Rickmansworth) Lloyd R D (Macclesfield)

Macleod G (Glasgow) Manekshaw M (London) Marshall A (Sunderland) Maund S J (London) McGowan J M (Leeds) Muddu A (London) Murphy C (Bristol)

Ong C (Kingston upon Thames)

Pass E (Edinburgh) Peters J (Wantage)

Townsend R (Bristol)

Vertannes P R (Epsom)

ATT awards

Justyna Anna Kudelska (Southampton)

- *The Association Medal* for the best overall performance taking three written papers at one sitting, including having passed both e-assessments in professional responsibilities and ethics and law.
- Holly Booker (Ernst & Young LLP, Bristol) *The Ivison Medal* – for the highest mark in the paper on personal taxation.

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.

Deepali Patel (Frank Hirth, London)

The Jennings Medal – for the highest mark in the paper on business taxation and accounting principles.

Annabel Anita Jenny Poon (Buzzacott LLP, London) *The Collingwood Medal* – for the highest mark in the paper on business compliance.

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.

Agricole M L (Norwich) Amani E A (Hove) Arif R (Manchester) Atkins E (London)

Baglow L (London) Bagri M (Leicester) *Barford K (London) Benjamin L (Smethwick) Britton M (Paris, France) Brown L (Southampton) *Brown S (Bolton) Burch S (Alton) Burniston J S (Ashford)

Cade L (London) Chan E (Edinburgh) Chan Y K (London) Chapman M (Chigwell) Chestnutt S (Bootle) Cousins L (Addlestone) Cox S (Manningtree) De Souza K (London) Dissanayake M (Hounslow) *Dodd N J (Bristol) Donegan J P (Coventry) Dunlop J (London)

Emmerson M W R (Northwich)

Forrest D J (Inverurie) Furneaux T (Milton Keynes)

Gaglani R (Pinner) Gibbons K (Newton Abbot) Goodman L B (Canterbury) *Gould K E (Bicester) Graham A (London) Gubbins D M (Crawley)

Hall C (Bury St. Edmunds) Halligan C (Solihull) Hands J R (Stone) Higham K A (Lytham St. Annes) Huxley-Jones D (Cardiff)

Irvine D W (Inverurie)

James K (St. Austell) *Jepson C M (Maidstone) Jones P (Banbridge)

Kanev Y (Manchester) King P J C (London) Koch C E (Basingstoke)

Victoria Willington (Hardcastle Burton LLP, Royston) *The Stary Medal* – for the highest mark in the paper on corporate taxation.

Eleanor Rachael Milner (Langleys Solicitors LLP, York) *The Kimmer Medal* – for the highest mark in the paper on inheritance tax, trusts and estates.

Ella Morris (Brighton) *The Gravestock Medal* – for the highest mark in the paper on VAT.

Amjad Ali (AMJ Accountants Ltd, Sheffield) *The Johnson Medal* – for the best overall performance when passing both the professional responsibilities and ethics and law e-assessments within a six-month period.

Izabela Maria Suchomska (Nyman Libson Paul, London) *The President's Medal* – awarded at the discretion of the president to an outstanding candidate or candidates not otherwise eligible for a prize.

> +*Kudelska J A (Southampton)

Lalies P (London) Lee K (Edinburgh) Lopez Miguel I M (Corsham)

Maryan A C (Glossop) Michel A (London) Milden J (Torquay) +*Milner E (York) Mitchell J R (Bristol) Mohammed S (Fraserburgh) *Moore A J (Basingstoke) +*Morris E (Brighton) Musa P (Hounslow) *Nash S (Wokingham) Neill A I (Edinburgh) Oxland O (London)

*Parisalu E (London) +*Patel D (London) Patel R (London) Payne R C W (Harpenden) *Peake J (Norwich) +*Poon A A J (London) *Ramachandran L (New Malden) Richards B J (Exeter) Rodrigues F C (Leicester) Rothery S C (Bedford) Roy L S S (Biggleswade)

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NQ In-House Roles

Guildford

Assistant Tax Manager

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An opportunity for a newly or recently qualified corporate tax specialist to join the European Tax function of this leading computer games developer and publisher in a broad and varied role. Ref: GW/927420. £40,000

Group Tax Executive Gatwick Due to an internal promotion and team

expansion, an excellent opportunity has arisen to join the high profile tax function of this global business as a Group Tax Executive. Ref: GW/895730. **£45,000-£50,000**

International Tax Analyst West London

An excellent opportunity to join the tax team of this leading UK plc as an International Tax Analyst. The group has operations in over 100 countries globally, with 600,000 employees. Ref: GW/919160. £47,000

Lead Tax Advisor	Reading
This FTSE 100 multinational bu	siness is seeking
a Lead Tax Advisor for its	s corporate tax
reporting & planning team. (
soon as possible to learn more	re and to apply.
Ref: SA/933060. £4	8,000 - £54,000

Tax Accountant

Ref: SA/865760.

London

This FTSE 100 business, consistently recognised as one of the world's most innovative companies, is looking for a Tax Accountant to provide support on the preparation of group consolidated tax accounting information. Ref: SA/933070. **£42,000 - £48,000**

Assistant Tax Manager	London
This is an excellent opportunity to jo	oin a FTSE
250 business as an Assistant Tax	Manager
in a role that can offer a broad	range of
exposures to a wide range of ta	ex issues.

To discuss In-House roles contact Guy Wilmot or Stephen Adams on +44 (0)20 7415 2800 or email guywilmot@brewermorris.com or stephenadams@brewermorris.com

NQ Private Practice Roles

I ondon

London

International Tax Senior

An excellent opportunity has arisen for a newly qualified corporate tax advisor to move into a Big 4 international tax team. Work on large structuring and advisory projects across the global network in this successful team in London. Ref: KZS/925060. **£42,000 - £50,000**

Employment Tax & Reward London

This Top 10 firm are looking to recruit a Tax Senior to work in their successful employment tax team in London. Take responsibility for a varied portfolio of clients in this projects based role. Human capital experience desirable. Ref: KZS/931750. **£38,000 - £48,000**

Expatriate Tax Senior Birmingham

The expatriate tax team at this Big 4 in Birmingham is looking to recruit a Tax Senior or Assistant Manager to work on a compliance portfolio. Flexible working hours and a large range of clients across FS or mid markets is on offer. Ref: KZS/914650. **£28,000 – £36,000**

VAT Senior

The growing mid-market business of this Big 4 are looking to recruit a VAT Senior. With a focus on advisory work, this role will allow the right individual to manage junior staff and get involved in a range of client projects. Ref: KZS/914660. **£45,000 - £52,000** **Tax Assistant Manager** Hertfordshire An opportunity for a corporate tax assistant manager to join this Top 10 firm outside London. Enjoy a high level of responsibility in this close knit team without losing the quality of clients in this compliance and advisory role. Ref: KZS/932680. £41,000 - £45,000

Personal Tax – In-House London

This successful private bank are looking to recruit an Assistant Manager to advise nondom and HNW clients. Excellent opportunity to move in-house and work closely with private bankers on a range of advisory projects. Ref: KZS/931830. **£40,000 - £55,000**

VAT AM/Manager Guildford

Excellent advisory focused role for a VAT specialist in Guildford. This market leading firm is recruiting for an Assistant Manager or Manager to join its growing VAT team and work on a diverse range of projects. Ref: EZM/932300. **£40,000 - £50,000**

Corporate Tax Jnr Manager London

This international business consulting firm is looking to recruit a newly qualified corporate tax specialist to make the step to manager. You will work with leading financial services clients focusing on projects in transactions and M&A. Ref: & ZM/918640. **£50,000 - £65,000**

Transactions Taxes

West End

£48,000 - £52,000

Media and entertainment focused team recruiting for a newly qualified individual to take the step up to supervisor and work on diverse tax planning projects across private clients and their businesses and investments. Ref: £ZM/928310. £48,000 - £55,000

Corporate Tax Manager Bristol

Excellent Tier A firm recruiting for a junior manager to join their growing firm in Bristol. You will manage an existing portfolio and also have the opportunity to take part in business development activity and marketing initiatives. Ref: EZM/284450. **£40,000 - £50,000**

Non-Domiciled Advisory London

If you have recently qualified and want to build a niche for yourself in the private client market, great opportunities exist specialising in advising HNW UK non-domiciled individuals in this leading Tax Boutique. Ref: £ZM/918920. **£52,000 - £65,000**

Private Client Manager London

Exceptional wealth advisory team looking to recruit a private client specialist to work on high calibre private client assignments including IHT planning and offshore trusts. Previous experience of accounting is desirable. Ref: EZM/932440. **£50,000 - £62,000**

To discuss Practice roles contact Kate Surgeoner or Emily Morrison on +44 (0)20 7415 2800 or email katesurgeoner@brewermorris.com or emilymorrison@brewermorris.com

Please note our advertisements use PQE purely as a guide.

However we are happy to accept applications from all candidates who are able to demonstrate the skills necessary to fulfil the role.

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*Thakar M (London) Tomlinson S (Ormskirk) Trinchese M A (St. Albans) Tural Z (Milton Keynes)

Wagstaff R J (London) Walford C (London) Walker J (London) Ward P (Basildon) Watts K (Sutton-In-Ashfield) *Wavell A (Southampton) Wheat I (Nottingham) Williams J M (Cardiff) Wright C (Hull)

*Young J (Uxbridge)

Since 1 July 2012 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.

Akhtar N (Leeds) Albertyn M (London) Aspden K R (Aberdeen)

Bains S (Ilford) Berry K R (Manchester) Blackburn P (Leeds) Boydell C (Leeds) Breaden L (Glasgow) Bridle M (Warminster)

Caden L (Colchester) Caden S M (Romford) Carter K E (Guildford) Chamberlain S I (Bolton) Chan W V (London) Clark J (Crawley) Clarke S L (Gosport) Clifford S (High Wycombe) Coelho M A (Northolt) Colton P (Reading) Condron L J (London) Creed O (West Kirby) Daud S (Bolton) Dobson P (Doncaster) Dunn R E (Potomac, USA)

Edwards S L (Cardiff) Embleton V J (Dudley)

Felix G (Hove) Fereday G J (Birmingham) Framp J M (Leighton Buzzard)

Gadeke S J (Maidenhead) Gee T (Redditch) Good T (Derby)

Hall E (Barnsley) Hine G P (Birmingham) Humphries K L (Penarth)

Ishikawa A (London)

Jeffreys D P (Hemel Hempstead) Jones A I (Street)

Kitamura A (London) Kowalska A K (Cambridge)

Lamb R (London) Lamsal T (Welling) Lowe D C (Altrincham)

Macchia N S (Welwyn Garden City) Marwein Smith K (Croydon) McCluskey M P (Craigavon) Melwani P (London) Miller N (London) Mitterbauer P (London) Mudd L (Halifax) Mulvaney S C (Manchester) Murphy D (Manchester)

O'Brien C (Jersey) Oyeneyin O (Edinburgh)

Parfitt MJ (Radstock)

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Parrott L A (Ramstein, Germany) Parsons E M (Birmingham) Patel V (Ammanford) Patel M (Basingstoke) Pau K S (Aylesbury) Peddie J (Edinburgh) Pound L (Hook) Presley M E (London) Prunty D (Greenford)

Ra S H (London) Reynolds C (Edinburgh) Rickards A (London) Ridley K L (Newcastle Upon Tyne) Roberts R (Tring) Robinson E (Reading) Robinson R (Brackley)

Scuffell N (Hook) Shaw C (London) Sillito L H (London) Somaskanthan A (London) Stephens K A (Wellingborough) Sutcliffe N D (Northampton)

Taylor C R (Manchester) Taylor K M (London) Tolliday C (Spalding) Topiwala K (London)

Valentine N J (Cambridge) Van Huyssteen G S (St Peter Port, Guernsey) Verge R J (New Malden) Viles A E (Milford Haven) Virani A (Bushey)

Walton F (Glasgow) Wang L Y (Reading) Watkins P D (Bridgwater) Waugh S (London) Webb S A (Bideford) Whetherly J (Dursley) Whyte J (Tarporley) Wilkie A J (Macclesfield) Wilson R M (London) Woods C W (Birmingham)

Yakes N L (Leatherhead)

Those eligible to apply for a certificate of competency for individual papers passed in the examinations held in November 2012 The certificate papers are as follows:

Bhatia S (Dagenham) (1)

1 – Personal taxation	4 – Corporate taxation
2 – Business taxation and accounting principles	5 – IHT, trusts and estates
3 – Business compliance	6 – VAT

+ = Prizewinner

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

Abayomi S O (Newcastle Upon Tyne) (5) Abbey S (Poulton-Le-Fylde) (1,2) Aboyade - Cole A (Dagenham) (2) Acheson S C (Juniper Green) (2,4) Addison N (Wigan) (2,4) Aitkenhead J (Tunbridge Wells) (1,2,3) Al-Alami L (Jordan) (2,4) Alexander E (Chigwell) (2) Amin-Williams J K (South Croydon) (1,2,4) Amjad M I (Rochdale) (1,2,4) Ancrum S (Southampton) (1) Anderson S (London) (1,4) Andow S (Eastleigh) (1) Aplin S V (Sherborne) (5) Appleton KL (Northampton) (1,4) Archer W (Saffron Walden) (1,2,6) Arlow L K (Banbridge) (1,2) Armitage L K (Invergordon) (1) Aroun M (Sheffield) (1,2,3) Ashton A (Oldham) (1,2,6) Asif M (Walsall) (4) Atkinson E T (Northallerton) (1) Au H (Pitlochry) (1) Austin K (Newcastle Upon Tyne) (2) *Ayeni S M (Worcester Park) (4) Badham A (Dunstable) (1) Baker R (Warrington) (2) Ballinger C P (Chippenham) (1,4) Bamforth J (Shepperton) (2,3)

Banerjee A (Hamilton) (2,4) Barker T M (Newbury) (4) *Barnard C (Nottingham) (1) Barnes G E (Douglas, Isle of Man) (2) Bashir A (Newcastle Upon Tyne) (1,2) Beaton E (Glasgow) (5) Beck V (St. Helier, Jersey) (5) Beckwith L (Houghton Le Spring) (5) Beecher J S (Ashford) (1) Begum S (Sunderland) (2) *Benton P M (Nottingham) (1,2,5) Berman A (London) (1,2) Beveridge S J (Warwick) (1) Bhakta H (Stockport) (2) Bhanji M Z (Manchester) (2) Bhatt R (Edgware) (1,2,3) Bicknell T (Leigh-On-Sea) (1,2,3) Bilski M (London) (1,2,3) Birch T (Blackburn) (3) Black L E (Dundee) (2) Blick IW (Stourport-On-Severn) (1) Boddington G S (Banbury) (1) Bogatcheva S (London) (1,2) Bogdanova T A (London) (3) Bolaji S (Newcastle Upon Tyne) (1,2,3) Bond M (Romford) (1,2,4) *Booker H (Bristol) (1,2,6) Bottyan J (Budapest, Hungary) (2) *Bourne L (Worcester) (1,2,3) Bowker L (London) (1,2,6) Boyd P M (Ballymena) (2) Boyle D T (Newry) (2) Brack D (Middlesbrough) (6) Brailsford L (Ruislip) (2) Breedon M (Nottingham) (2) Brewer K M (Coventry) (2,3) Brewer A (Coventry) (1,2) Bridges M (Maidstone) (6) Brown A G (Aberdeen) (2) Bryce B (Cambridge) (3) Buckland J (Isleworth) (6) Buckland W (Welwyn Garden City) (5) Buckley K (Oldham) (1) Bunney C C (Leigh-On-Sea) (5) Burgess A (Paisley) (1) *Burgess L (Stoke-On-Trent) (2,4) Burn S (Newcastle Upon Tyne) (2) Burnell A J (Bournemouth) (3) Burness J (Blaydon-On-Tyne) (1,2,3) Burrell S (King's Lynn) (2) Burroughs K S D (Suffolk) (5) Busby N M (Harrogate) (6) Buzoianu E (London) (6) Cadogan T P (Cheltenham) (2)

Cadogan T P (Cheltenham) (2) Caesar T (London) (1,2,3) Calladine T J (Sheffield) (2) Campbell R (Inverness) (1,2) *Campbell C (South Croydon) (1,2,4) Carlier M (London) (2,3) Carrie P (Beauly) (2,4) Carson C J (Carlisle) (2) Carter B R (Bromley) (1) Case S (Southampton) (1,2,3) *Cassidy-Goodman C M (Surbiton) (4) Catley T M (Ely) (1,2)

*Catmur E (London) (1,2,4) Champion S K (New Malden) (1,2) Chandrappa S T (Bangalore, India) (2,4) Chandrasekaran P (Bangalore, India) (3) Cheetham K (Ballynahinch) (2) Chen H (London) (1,2,3) Chetwood A F (High Wycombe) (1) Christie C M (Burntisland) (6) *Christopher VL (Poole) (1) Chu K (Bury) (1) Chwa D (Basingstoke) (6) Clapham P (Charles Street, Bristol) (1,2,4) Clark J P (London) (1,2,3) Clark SJ (Preston) (3) Clarke TJ (London) (2) Clarke H A (London) (2) Clements A (Cardiff) (2) Cobb R (Nottingham) (1) Cohen R (Corby) (1,2,3) Collett M (Woking) (4) Collins M (Paignton) (4) Cook L (Bristol) (1,2,3) Cooke T (Milton Keynes) (4) Cooper R L (Lymington) (2) Copeland E (Chippenham) (1) Cornford K C (Bodmin) (4) Cosgrove K (Blackburn) (1,2) Cottee K (Nottingham) (1,2) Croft E (Ely) (1,2,4) Crosby K (Blackheath) (1) Cseh-Szakal P (London) (1) Cunningham A H (Rochester) (6)

Dalton L (Kent) (1,3)*Damani S (London) (1,2,3) Dart E R (Hexham) (2) Davidson K L (Exeter) (1) Davies A (Aberdeen) (1,2,4) Davies B D (Manchester) (1) Davies V K (London) (2,4) Day S (Esher) (1,2,4) Deacon H L (Norwich) (3) Denny S G (Cannock) (2) Denny L (Wickford) (1,5) Deras Hernandez I (Selby) (1) Dhaliwal K (Hayes) (1,2,3) Dhanak A (Pinner) (4) Dickson JW (Paignton) (2) Dixon J (Thornton Heath) (5)

31 January 2013 TAXATION

Do M T (Exeter) (1) Dobbie H (Wilmslow) (1,2,3) Donaldson A (Belfast) (4) Donegan C (London) (1) Dookheea C Y (London) (2) Douglas S (Selkirk) (2) Dowling J (Edinburgh) (1,2) Doyle A M (London) (1) Drummond C L (Huntingdon) (2) Duffy SL (Accrington) (1) Duncan K S (Havant) (1) Dunford S (Basingstoke) (1,2) Dunn H A (London) (2) Dusna S K (London) (2) Dussard-Mcfarlane J A (London) (1,2) Earll D C (Maidenhead) (1) Edkins C L (Newtown) (6) Edwards K N (Cardiff) (1,2) Edwards G (Wigston) (1) *Enness R K (Rainham) (1,2,4) Enright A (Dunfermline) (6) Farnham C L (Yeovil) (1) Faulkner G (Woodbridge) (3) Fenemore G I (Manchester) (2) Filip M (London) (1,2,4) Fitness L J (Dartford) (2) Flint R (Stockport) (2) Foley H (Edinburgh) (5) Forde R F (London) (1,2,3) Forrest S (Helston) (4) Forsythe F (Birmingham) (2,4) Forte H (Swanage) (3) Fortune D (Stafford) (4) Foster C A (Blackpool) (2) Francis N (Bridgend) (5) Freeman A M (Stroud) (2) Frost C J (Dunmow) (2) *Frost M K (Wokingham) (2) Gaffney K (Luton) (1,2,4) Ganny U (Gloucester) (2,3) Gaselee D J (London) (1) Gellhorn P (London) (4) Ghatoray J S (Uxbridge) (4) Gibbens H (Harpenden) (1) Gibbs A (Sunderland) (1,2,3) *Gibson K (London) (1,2,3) Gibson H (Newcastle Upon Tyne) (1,2,3) Gilbert H E (Chard) (1) Gilbert P (Exeter) (1,3) Giles L (London) (1,2,3) Gillott M T (Sheffield) (6) Gilmour J (Glasgow) (4) Goff R (Epping) (6) *Goodlad A (Ongar) (1,2) Gore-Booth M (London) (2)

Gowrinath A (Tadworth) (1,2) Graham R (London) (2) Graham M (London) (1) Grant M (Reading) (1,2,3) Gray J A (Banbury) (2) Gray C (Marlow) (1) Green J (Kinross) (2) Greenwood A (Colchester) (1,2) Gregory S S (Bournemouth) (1) Greig J (Southampton) (3) Grimer L J H (Spalding) (3) *Gundes I (Enfield) (1,2,4) Gunetilleke S (London) (1,2,5) Hall N (Manchester) (1,5) Hancock K (Launceston) (4) Handa A (Bromley) (2) Handzel F (Harrow) (1,2,6) Hannan D (Berwick-Upon-Tweed) (1) Harding PA (High Wycombe) (1,2,3) Harris S L (Bristol) (1) Harris C (Cambridge) (1,2,4) Harris N (Exmouth) (1,2,3) Harris-Evans C (Newport) (1) *Harrison T (Newcastle Upon Tyne) (1,2,3) Haslem A (Blackpool) (1) Hassan N (Hythe) (1) Hassell B (Basildon) (1,2,6) Hawkes S (Newcastle Upon Tyne) (1,2,3) Hawkins A (London) (1,2,4) Hay S (Henley-In-Arden) (1,2,6) Hayes W (Erskine) (1,2) *Herdman A (London) (1,2,3) Hewlett K (Boston) (5) Hicks C (Newport) (1,5) Hilhorst C (Newbury) (1,2) Hill R (Baldock) (1) Ho S (Glasgow) (4) Hobbs E J (Plymouth) (1) Hobden G (Maidstone) (3) Hodkinson J (Sutton Coldfield) (3) Honeysett WL (Maidstone) (6) Hookway A (Newquay) (1,2) Horswill B A (Deeside) (5) Horton P (Thatcham) (2) Horvath V (Cambridge) (2) House A E (Devizes) (6) Howarth N (Southampton) (1) *Hu Z (London) (1,2,4) Huckova B (Cambridge) (1,2) Hughes P (Andover) (2) *Hughes AJ (Dudley) (4) Hughes T (Guildford) (1,2,4) Hughes M N (Maidenhead) (2) Hume F A (Stevenston) (1) Humphreys SI (Carmarthen) (1,3) Hundal J (Ilford) (1,2) Hunt H (Northwood) (1,2,3)

Hurst I P (Cobham) (1) Huseyin H (London) (1) Hussain A (Birmingham) (3) Hutchins K A (Mansfield) (2) Hyde W (Whistley Green, Hurst) (2) Hyrkiel T (Southend-On-Sea) (5) Ijaz A (Morden) (2,3) *Ingleby A (Wolverhampton) (4) Issad N (Edinburgh) (4) Iványi G (Budapest, Hungary) (4) Jackson A K (Blackpool) (1) Jackson B (London) (1,2,4) Jackson C (Welling) (5) Jefferies A (St. Albans) (1,2) Jenkins KA (Brockenhurst) (1) Jenkinson PW (Wigton) (2) *Jensen E A (London) (1) Ji J (Solihull) (3) Jogia J (Ilford) (1,2) Johnson L A (Newark) (1,2,5) Jonas M (Washington) (1,2,3) Jordison S (Newcastle Upon Tyne) (2) Joshi M (Bedford) (1,2,4) Joshi B (Bushey) (2) Joynes C (London) (2) Kalvan A (Ilford) (1) Kamara S D (Enfield) (2,6) Kanagasapay B (Hampton) (4) Kanani A (Harrow) (1) Kandasamy S (London) (1) Kawamura K (Guildford) (1,2,4) *Kazi A (Ilford) (1,2,3) Kean J (South Shields) (1,2,3) Kear S (Reading) (1,2,4) Keefe E J (Upminster) (3) Keegan L (Ledbury) (2,4) Kennedy B (Antrim) (2) Kent I (Maidstone) (2) Kerry J (Durham) (1,2,3) Khan R (Birmingham) (1,2,4) Khan N (London) (1) *Khilji Z (Burton-On-Trent) (1,2,4) Kilikitas V (London) (1) King A (London) (2) Kirk T (Ruislip) (1) Kitcher W (London) (1,2) Koronkiewicz K (Solihull) (1,2,3) Kosciolek M M (Edinburgh) (1,2) Kotake Y (London) (2) Kowalczuk K D (Wellingborough) (2) Kraus E (Bedford) (1,2,4) Krishnanandharajah S (London) (3) Kunwar S (Harrow) (4)

Laddas C R (Egham) (1,3) Lam K (London) (1,2)

Gosling T (Lowestoft) (2,5)

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Moir A (Newcastle Upon Tyne) (1,2,3) Morgan I B G (Westbury-On-Severn) (1) Morris A (Manchester) (4) Morton C M (Edinburgh) (3) Mulligan SL (Sutton Coldfield) (1) Mummery H (Bristol) (5) Mut K L C (London) (1,2,3) Nair R (Bangalore, India) (2,3) Nalla I A R (Bolton) (1) Nash V (Southampton) (1,4) *Nathwani P (Leicester) (1,2,4) Neil G R (Glasgow) (1) Nesbitt B P (Hemel Hempstead) (3) Newman R (London) (1,2,3) Newnham E J (Petersfield) (1,2) Ni N M (Croydon) (1) Niculescu A C (London) (3) Niemczyk A (London) (1) Nikitina D (London) (1,2,3) Nilan C (Wakefield) (6) Niranjan A (Hemel Hempstead) (1,2,3) Nunoo D (London) (1,2,6) O'gorman L (Bicester) (2) *Omair T (London) (1,2,3) Omorodion J (London) (1) O'neill S C (Nottingham) (1,2,6) Oozeerally R O B (London) (2) Otrofanowei J (Romford) (1) Palacin J (London) (2) Panchal S (Wellingborough) (2) Pankhania S (London) (2) *Parkin R (London) (1,2,4) Parmar R (Basingstoke) (2,5) Parmar P (London) (5) Parmar N (Luton) (3) Parsons S (Cambridge) (1,2,3) Partridge C (Market Harborough) (1,4) Patel J N (Stanmore) (1) Patel N (Enfield) (1) Patel N (Northwood) (5) Patel B (Wellingborough) (1,2) Paterson R (London) (2) Payne E (Bolton) (1,2) *Pearce J L (Eastleigh) (4) Pell O S (Belper) (4) Pendlebury K (Lytham St. Annes) (2) Penney C (Milford Haven) (4) Perrot E (St. Peter Port, Guernsey) (2) Perry-Griffiths R (Tamworth) (1) *Pert Y (Windsor) (1,2,3) Petty A (Nottingham) (6) Phillips D (Sutton Coldfield) (1,2,6) Phull R (Coulsdon) (4)

*Moir R (Abergavenny) (2,4)

Phung M (Surbiton) (1,2) Pieper K (Southampton) (1,2,3) Pinch D J (St. Austell) (1) Pitter G (Brough) (1) Poku G (London) (2) Pollock M (London) (1,2,3) Poobalasingam P (London) (1,2,6) *Porteous J (Aylesbury) (5) Portnall L (Southport) (4) Powell C (Wednesbury) (1) Prentice C J (Sidcup) (4) Price G (Southampton) (1,2) Procter R (London) (2) *Proctor H (Whitley Bay) (1,2,6) *Pugh E (London) (1,2,3) Purewal K (Slough) (5) Purser J (Droitwich) (1) Pye-Watson P (Newcastle Upon Tyne) (1,2,3) Quayle D E (Belper) (1,2) Quayle S (Liverpool) (3) Radaviciute B (London) (1) Raguszewska A B (London) (1,2) Rahman S (Hounslow) (1) Rahman N (Hounslow) (2) Rajakumar G (Ilford) (1) Rak T (London) (1,2) Ralph C (Bexleyheath) (1,2,4) Ramshaw A (London) (2,4) Rathakrishnan V (Hounslow) (4) Raut E (London) (1,2,4) Ravindran S (Bangalore, India) (2,3) Rayner C J (Kingsbridge) (2,4) *Read N M (Southampton) (6) Redondo Molina I (Newcastle Upon Tyne) (1,2,3) Rees Z (Lymington) (1) Rees J (Marshfield, Cardiff) (1) Rehman H S (Ruislip) (2) Reilly S A (Warrington) (4) *Repassy A (Edinburgh) (1,2) Revell D E (Welwyn) (2) Rich T (High Littleton) (1,4) Rickman C (Lymington) (1,2,3) Ridler A L (Taunton) (4) Ridley E C (London) (1) Roberts HJ (Northampton) (1,2,3) Robertson J (Alton) (1) Robertson N (Elgin) (2,4) Robson J (Andover) (5) Rodgers B C (Wareham) (3) *Roncoli C E (London) (4) Rosen J H (Salford) (1,2) Rosier E C G (Sevenoaks) (1,2) *Ross S (King's Lynn) (1) Ross S R (Larne) (1) Runsewe F (London) (1,2,3)

Ryan M (London) (1) Rzymankova L (Birmingham) (3) Saldanha M (Slough) (2) Saleh A (Southall) (1) Sales J R (Tunbridge Wells) (2) Salomon F (London) (1,2,4) Sami J (Birmingham) (1,2,3) Sattar N (Leicester) (2,3) Saunders J M (Wantage) (2,4) Savvides A (Barnet) (1,2,4) Sawbridge V (Pontefract) (2) Schoefer K (Gateshead) (1,2,3) Schulman J (London) (3) Scott S A (Hull) (2) Scott S (Waltham Cross) (1) Seager N (Redditch) (4) Seewooruttun R (Frome) (1,2,4) Selarka M (London) (1,2,6) Selfe J (Leighton Buzzard) (1) Shah C (Surbiton) (1,2,5) Shah J (Wembley) (2,3) Shah M Z (Thornton Heath) (1) Shah R (Wembley) (2,4) Shahid N (Dagenham) (2) Sharif N (Oxford) (2,4) *Sharma S (Cramlington) (1,2,3) Shaw S (Nottingham) (2) Shepherd-Barron R (Saffron Walden) (2) Sherrick L (Mold) (1) Shillibeer AJ (Crawley) (1) Shimmin M J (Douglas, Isle of Man) (4) *Shnaidman B (Feltham) (1,4) Shrestha S (Newquay) (1,6) Shrimpton A (London) (2,6) *Simper T (Ely) (1) Sinclair S J (Gateshead) (1) Singleton W (London) (1,2) Skeat N (Westcliff-On-Sea) (4) Skippins C (Henfield) (1) Skliaustyte E (London) (1,2,3) Slaneva M (Varna, Bulgaria) (1,2,3) Smith E J (Lerwick, Shetland) (2) Smith R (Edenbridge) (2,5) Smith D (Jarrow) (3) Smithers M D (Marlborough) (1,4) Snowdon K (Newcastle Upon Tyne) (1,2,3) Sokhey V (London) (2) Sparkes C R (Carlisle) (3) Speight S (Norwich) (2) Spencer E (London) (2) Springett S (Dartford) (1) Springett M (Dartford) (1) Sriraveenthran K (Pinner) (1,2,3) Steacy E (London) (1,2,4) Stevens M C (Milton Keynes) (4) Stevenson C B (Shepperton) (1) Storrs-Fox D (London) (1,2,3)

Stott D C (Newcastle Upon Tyne) (2) *Street J E (Kettering) (5) Stukings J (Bexleyheath) (1) Styles L D (Leigh-On-Sea) (2,4) Sullivan C (Basildon) (1) Swansborough L S (Eastbourne) (1,2) Swanson L (Maidstone) (3) Tallon D (Southend-On-Sea) (1) Tanna P (Leicester) (1,2,6) *Tanna B (Thornton Heath) (1) Targett M (Shrewsbury) (6) Tatsuzawa N (London) (2,3) Taylor M G (Co Durham) (2) Taylor C (London) (1,2,4) Taylor R L (Glenrothes) (1) Temple S L (Pulborough) (2) Teoh C (London) (1,2,3) Thain J H (Great Yarmouth) (1,6) Thang D K Z (Bangalore, India) (2,4) Tharmalingam S (London) (2) *Thomas A (London) (1,2,4) Thomas G W (Stowmarket) (2) Thompson L M (Thornton Heath) (1,2) Thomson WJ (Southampton) (2,3) Thornton K (Carterton) (1) Thupsee H B (London) (1) Thwaite H L (Hawes) (2,4) Tittensor L (Cambridge) (2) Todorova L (Waltham Cross) (3) Tomlinson J E (Exeter) (2) Topping-Burrow M (Manchester) (5) Townsley I E M (London) (1,2) Tracey R (Marlow) (1,5) Trepka J (Broxbourne) (1) Tsang P (Northwood) (1,2,3) Tucker E C (Bristol) (5) Tunaley V (Rugby) (4) Turley D (London) (1,2,3) Turner G (Preston) (2) Tye B J A (Luton) (1)

Ung C L (Northampton) (2)

Van Heerden A (Thames Ditton) (1,2,6) Van Niekerk D P (Carnoustie) (4) Varma A (Oldham) (1,2,6) Varsani K (Stanmore) (1) Vartak T (London) (1) Vassell S (London) (6) Vassiliades D (London) (2,3) Venugopalaiah S V (Bangalore, India) (2) Vimalraj P (Reading) (2,5) Vincent C J (London) (1) Vithlani R (Cheadle) (1,2,3)

Vu L K (Loughborough) (5) Vuksanovic V (London) (1,2,4) Waddell C (Hassocks) (1) Waddingham J (North Ferriby) (1) Wade L (Teignmouth) (4) Waghorn B (Ashford) (3) Wainwright L (Sale) (2) Wallace-Lower S R (Salisbury) (2,4) Walls S J (Stirling) (2) Wamala A (Manchester) (2) *Warren H (Cambridge) (1,2) Warren SJ (Hornchurch) (2,4) Waskar L (London) (1) Watt R (London) (4) Weinberg R (Glasgow) (1,2,4) Welsh A (Stanley) (2) West N (Doncaster) (1,3) Westgate K (Lowestoft) (2) Whitaker D J (Huntingdon) (2) White K (Bedford) (1) White H A (Bournemouth) (1) White Y (Inverness) (1) Whitlocke M (Southampton) (1) Whitten L (Milton Keynes) (1) Wilcock P R (Bolton) (1,2,4) Wilde SJ (Lymm) (4) Wilkinson H R (Norwich) (5) Williams C (Northampton) (1,6) Williamson J (North Shields) (1,2,3) *Willington V (Royston) (4) Wilson S (High Wycombe) (2) Windram D (Edinburgh) (1) Wingate B (Birmingham) (2,4) Winton K (Bournemouth) (2) Witton P (London) (1,2) Wong B (London) (3) Wong K W K (London) (1,2,4) Wood A (Derby) (1,2) Wood C A (Bristol) (2) Wood K (Southsea) (1) Woodfall C T J (West Malling) (1) Woodford L (Chester Le Street) (2) Worboys J R (Sandy) (4) Wright P (Birmingham) (1,2,3)

Xie J (London) (2)

Yang P (Walton-On-Thames) (2) Yang T (Leicester) (1,2,6) Yates A (Preston) (1,2,3) Young M (Borehamwood) (1) Young D (Newcastle Upon Tyne) (1,2,3)

Zemlyanukhin K (Weston-Super-Mare) (1,2,3) Zhao Z (London) (1,2,4)

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