

**THE CHARTERED INSTITUTE OF TAXATION**  
**NOVEMBER 2017 - ADVISORY: VAT ON CROSS-BORDER**  
**TRANSACTIONS & CUSTOMS DUTIES**

**A**

Abioye D (London)  
Aggarwal N (London)

**B**

Backhouse S P (Malvern)  
Barker G (Durham)

**C**

Chan H H C (Buckingham)  
Chui A (Nottingham)

**D**

Decaix K (Lewes)

**F**

Freeman A (Christchurch)

**G**

Gogarty K (Bexleyheath)  
Griffith E (Cardiff)  
Gucciardi S (Birmingham)

**H**

Hansi G S G (Derby)  
Harris I P (Dunfermline)  
Hill G J (Leeds)  
Howie K (Glasgow)  
Hughes R I (Ramsgate)

**J**

Jackson H (Liverpool)  
Jenkins K (Poole)

**K**

Khan R (Luton)  
Kocierz J (Rainham)

**L**

Li X (Sale)

**M**

Malik A (Slough)  
McCormick D (Newry)  
McDermott G J (Glasgow)  
McManus J (Birmingham)

**P**

Pates J D (London)

**Q**

Quigley C (Wembley)

**R**

Ramsahye-Maraz H (London)  
Ranshi H S (St. Albans)  
Ratkeviciute R (London)  
Ravindranathan R (London)  
Rawson C (Henley On Thames)

**S**

Smyth S (Lisburn)  
Spencer A (London)  
Sumra R (Reading)

**V**

Vyas P (London)

**W**

Williams G (Bristol)  
Winterton H (Bristol)  
Wu H C M (London)