

Module Pass List

Individual examination passes are as follows (details of awards, distinctions and overall passes can be found in the **June 2026 Awards, Distinctions and Overall Pass List**, available at www.tax.org.uk/adit/pass-lists):

+ = Award Winner

* = Distinction for overall performance in three examinations, or two examinations and an extended essay

Module 1 Principles of International Taxation

Abo Elkhair, O T (Giza, Egypt)	Flynn, B S (In-Naxxar, Malta)
Akandwanaho, V (Kampala, Uganda)	Fonseca, S (Paraíso, Costa Rica)
Akindayini, T B (Lagos, Nigeria)	Forester, O (Washington, United Kingdom)
Alaiwi, A F (Bu Quwah, Bahrain)	Gachoki, K M (Nairobi, Kenya)
Alexandra, S (Bucharest, Romania)	Gains, A (Malahide, Ireland)
Almazan Guel, K I (London, United Kingdom)	Ganihiwa, D (Harare, Zimbabwe)
Anandan, S S (Madhavaram, India)	Gaviro, J (Harare, Zimbabwe)
Anita, A (Kampala, Uganda)	Ghimire, S (Mumbai, India)
Armiger, R (Manchester, United Kingdom)	Giga, H (Leicester, United Kingdom)
Ashaba, E (Kampala, Uganda)	Giwa, N A (Lagos, Nigeria)
Ashabahebwa, R (Kampala, Uganda)	Gopwani, P (Dubai, United Arab Emirates)
Awasthi, H (Kanpur Nagar, India)	Gore, M K (Dubai, United Arab Emirates)
Aziz, A (Crawley, United Kingdom)	Goregaonkar, M (Thane, India)
Baby, N (Bangalore, India)	Gouveia, J I G (Munich, Germany)
Barton, L (Liverpool, United Kingdom)	Hadjigavriel, s (Nicosia, Cyprus)
Bashir, A (Birmingham, United Kingdom)	Hammad, M (Karachi, Pakistan)
Bayta, N K (Hal Qormi, Malta)	Hangloo, S (Chandigarh, India)
Beattie, T L (Gravesend, United Kingdom)	Harinarayana, K (Erlangen, Germany)
Beckett, P J (Edinburgh, United Kingdom)	Hassan, H (Riyadh, Saudi Arabia)
Bhalekar, D (Thane, India)	Hayat Khan, W (Islamabad, Pakistan)
Black, I (Wallasey, United Kingdom)	Hussain, M I (Ilford, United Kingdom)
Bradshaw, N (St. Helens, United Kingdom)	Iftikhar, A (Riyadh, Saudi Arabia)
Brass, S (Glasgow, United Kingdom)	Iftikhar, H (Riyadh, Saudi Arabia)
Caruana, E (Gzira, Malta)	Islam, S (Jeddah, Saudi Arabia)
Chandrasekar, A (Chennai, India)	Jain, D S (Mumbai, India)
Charles, N (Kampala, Uganda)	Jindal, V (Gurgaon, India)
Chitewe, P (Harare, Zimbabwe)	Jordan, E (London, United Kingdom)
Christofi, A (Aglantzia, Cyprus)	Karimanzira, C T (Harare, Zimbabwe)
Cirstea, M (Bucharest, Romania) *	Karimi, J G (Colchester, United Kingdom)
Compton, A (Glasgow, United Kingdom)	Kedia, K (Dubai, United Arab Emirates)
Cooney, L (Watford, United Kingdom)	Khan Khattak, A B (Lahore, Pakistan)
Costigan, E (Dublin, Ireland)	Khan, S (Birmingham, United Kingdom)
Danciu, R I (Witham, United Kingdom)	Kibone, G (Kampala, Uganda)
Darji, J (Mumbai, India)	Kirkham, M W (Nottingham, United Kingdom)
Dombrovskiy, S (Ternopil, Ukraine)	Klumsombut, N (Bangkok, Thailand)
Dutta, A (Kolkata, India)	Knowles, S (Edinburgh, United Kingdom)
Ebadi Arablu, S (Doha, Qatar)	Ko, G (Singapore)
Edwards, F (Bury St. Edmunds, United Kingdom)	Koutsoumpas, K (Akaki, Cyprus)
Eliades, G (Strovolos, Cyprus)	Krishnan, N (Kollam, India)
Ezzeldin, F (London, United Kingdom)	Krishnasamy, J (Chennai, India)
Farooq, M U (Lahore, Pakistan)	Lahiri, A (Bangalore, India)
Fenech, J (Rabat, Malta)	Lazar, B (Meilen, Switzerland)
Ferlinc, A J (Nottingham, United Kingdom)	Li, N (Beijing, China)
Field, L (London, United Kingdom)	Low, J A (London, United Kingdom)

Lurz, O (Glasgow, United Kingdom)
Maddocks, J (Liverpool, United Kingdom)
Malani, Y S (Bandra, India)
Mallela, R C (Dubai, United Arab Emirates)
Malu, S (Bangalore, India)
Mangwiro, E (Ruwa, Zimbabwe)
Martis, A (Sotera, Cyprus)
Marton, I (Bratislava, Slovakia)
Mavrikiou, C (Limassol, Cyprus)
Mendes, A P (Hesperange, Luxembourg)
Mohamed, M N (Cairo, Egypt)
Mohan, K (Dublin, Ireland)
Mubarak, L A (Karbabad, Bahrain)
Mugerwa, J M (Kampala, Uganda)
Mulenga, B (Lusaka, Zambia)
Mulenzi, S (Kampala, Uganda)
Muzumara, T (Lusaka, Zambia)
Mytsykova, K (Kyiv, Ukraine)
Nandeeba, J (Kampala, Uganda)
Nanziri, A (Kampala, Uganda)
Ndakunda, N N N (London, United Kingdom)
Nicholas-Twining, T (Bristol, United Kingdom)
Niedziolka, F (Gdynia, Poland)
O'Connor, C (Malahide, Ireland)
Owalam, I (Kampala, Uganda)
Pandey, G (Lucknow, India)
Patel, C S (Mumbai, India)
Peebles, B (Newtownards, United Kingdom)
Poudel, K (Dubai, United Arab Emirates)
Prakash, V (Ernakulam, India)
Prashar, V (High Wycombe, United Kingdom)
Puli, N (Hal Balzan, Malta) +
Pushkina, I (Strovolos, Cyprus)
Qamber, M M (Hamad Town, Bahrain) *
Quirke, D (Dublin, Ireland)
Rabie, M (Paarl, South Africa)
Radhakrishnan, A (Dubai, United Arab Emirates)
Radwan, M A (Cairo, Egypt)
Ramadan, A B (Giza, Egypt)
Ramadan, M A (Kuwait City, Kuwait)
Ramasubramaniyan, S (Chennai, India)
Ravi, D K (Manama, Bahrain)
Robert, N O (Nairobi, Kenya)
Rose, D A (Chelmsford, United Kingdom)
Ruta, J (Dar es Salaam, Tanzania)
Sabiti, E (Kampala, Uganda)

Module 2.01 Australia option

Lala, A (Kolkata, India)

Module 2.03 Cyprus option

Antoniou, M (Xylofagou, Cyprus)
Aristodimou, C (Paphos, Cyprus)
Charalambides, C R (Egkomi, Cyprus)
Charalambous, M (Nicosia, Cyprus)
Eremenko, K (Larnaca, Cyprus)
Evripidou, N (Nicosia, Cyprus)
Georgiou, M (Latsia, Cyprus)
Hadjiconstanti, C (Ammochostos, Cyprus)
Hadjiyianni, N (Nicosia, Cyprus)

Salahova, L (Warsaw, Poland)
Sangar, V J (Zanzibar, Tanzania)
Saraf, R A (Mumbai, India)
Sasidharan, N (Thrissur, India)
Schaefer, A (Graevenwiesbach, Germany)
Schwan, E G (Bardhaman, India)
Scott, J M (Edinburgh, United Kingdom)
Semwanga, J K (Kampala, Uganda)
Shah, N (Mumbai, India)
Shah, T M B (Ahmedabad, India)
Shaikh, M H (Abu Dhabi, United Arab Emirates)
Sharma, P M (Thane, India)
Shaw, E H (Comber, United Kingdom)
Shipova, A (Kuala Lumpur, Malaysia)
Sikdar, S (Kolkata, India)
Singhania, A (Raipur, India)
Skordou, M (Larnaca, Cyprus)
Smith, D (Nantwich, United Kingdom)
Sobhy, A (Qism Al-Muqattam, Egypt)
Sofaer, N (London, United Kingdom)
Soraya, A (Jakarta, Indonesia)
Sowah, G A (London, United Kingdom)
Ssesanga, R (Kampala, Uganda)
Stylianou, R A (Limassol, Cyprus)
Tan, A T H (Singapore)
Tang, C N (Tadley, United Kingdom)
Tatouong, P (Lagos, Nigeria)
Tellwright, H (Bristol, United Kingdom)
Terkawi, O A (Riyadh, Saudi Arabia)
Thoma, T (Nicosia, Cyprus)
Thomas, C (St. Neots, United Kingdom)
Toth, A (Edinburgh, United Kingdom)
Townley, R (London, United Kingdom)
Townsend, J (Lucan, Ireland)
Trita, M (Strovolos, Cyprus)
Van Schaik, B A (Breukelen, Netherlands)
Volfs, K (Twickenham, United Kingdom)
Vrachimi, T (Nicosia, Cyprus)
Wang, D (Shenzhen, China)
Wang, W (Hong Kong)
Woffindin-Taylor, M (Nottingham, United Kingdom)
Yamamoto, M C (Tas-Sliema, Malta)
Yapa, S K (Hampton Park, Australia)
Yu, P S (Leeds, United Kingdom)
Zafrilla, P S (Nazareth, Belgium)
Zhuo, R (Shanghai, China)

Ong, R H S (Singapore)

Hadjizacharias, S (Aradippou, Cyprus)
Ioannou, S (Paphos, Cyprus)
Kaminaridou, A (Nicosia, Cyprus) + *
Karagiorgi, M (Lakatameia, Cyprus)
Kyriakides, P (Nicosia, Cyprus)
Lazorina, E (Limassol, Cyprus)
Lontou, K (Pera Chorio, Cyprus)
Louca, C (Nicosia, Cyprus)
Matheopoulos, D (Nicosia, Cyprus)

Menelaou, S (Nicosia, Cyprus)
Michael, S (Kellaki, Cyprus)
Neophytou, E (Nicosia, Cyprus)
Palekis, N (Nicosia, Cyprus)
Panagiotidi, S (Limassol, Cyprus)
Papageorgiou, A (Limassol, Cyprus)
Pavlou, C (Pegeia, Cyprus)

Primou, E (Mesa Geitonia, Cyprus)
Socratous, S (Lakatameia, Cyprus)
Solomontos, F (Idalion, Cyprus)
Sookral, K (Port Louis, Mauritius)
Spanoudis, N (Nicosia, Cyprus)
Stavrinidou, M (Asgata, Cyprus)
Ussenova, N (Sabinov, Slovakia)

Module 2.04 Hong Kong option

Cui, Y (Hong Kong)

Module 2.05 India option

Abraham, N M (Kochi, India)
Antil, D (New Delhi, India)
Dhamotharan, P (Chennai, India)
Ganesh, R (Bangalore, India)
Gupta, B (Noida, India)
Kean, J (London, United Kingdom)
Kesani, S S (Hyderabad, India)
Kumar P, M (Chennai, India)
Kumar, R (Mumbai, India)
Lahiri, A (Bangalore, India)

Li, M C (Hong Kong)
Malu, S (Bangalore, India)
Pallinti, C (Bangalore, India)
Rajanna, G (Bangalore, India)
Saluja, K (Gurgaon, India)
Santhanam, S (Chennai, India)
Sharma, V (New Delhi, India)
Sikri, U (New Delhi, India)
Singla, S (Mumbai, India)

Module 2.06 Ireland option

Andrian Dos Santos, A (Dublin, Ireland)
Fendall, H (Manchester, United Kingdom)
Kostarelos, K (Dublin, Ireland)

Maguire, K (Galway, Ireland)
Wong, P S (Croydon, United Kingdom)

Module 2.07 Malta option

Abela, L (Hal Qormi, Malta)
Attard, C (Birkirkara, Malta)
Borg, R (Iz-Zejtun, Malta)
Camilleri, S (Ix-Xaghra, Malta)
Cassar, O (Qrendi, Malta)
Dooyea, J (Grand Bay, Mauritius)
Gauci, Y (Hal Tarxien, Malta)

Micallef Brincat, C (H'Attard, Malta)
Mizzi, L (Il-Gudja, Malta)
Palta, D (Kifisia, Greece)
Sciberras, K (In-Naxxar, Malta)
Vella, K (Il-Fgura, Malta)
Warscotte, L S F (Il-Mellieha, Malta)

Module 2.08 Singapore option

Aggarwal, R (Muzaffarnagar, India)
Ekambaram, K (Chennai, India)
Jaiswal, J (Jaipur, India)
Jeng Mei, K (Singapore)

Ko, G (Singapore)
Kuan, C T (Singapore)
Ranglani, Y (Thane, India)
Saiya, N A (Mumbai, India)

Module 2.09 United Kingdom option

Ahrens, A M V (London, United Kingdom)
Akinropo, O (London, United Kingdom)
Ammirati, M G (London, United Kingdom)
Anthony, N (London, United Kingdom)
Arberry, D (Trowbridge, United Kingdom)
Armstrong, I (Manchester, United Kingdom)
Barker, O (London, United Kingdom)
Bhamra, K (Warwick, United Kingdom)
Booth, S (London, United Kingdom)
Brown, D A F (Manchester, United Kingdom) + *
Bush, D (Leeds, United Kingdom)
Byrne, H (Leeds, United Kingdom)
Cheema, K (West Bromwich, United Kingdom)
Conway, L (Deal, United Kingdom)

Doogan, M (Glasgow, United Kingdom)
Dunlop, E (London, United Kingdom)
Elliot, G (Walton-on-Thames, United Kingdom)
Elwan, Y (Leeds, United Kingdom)
Emberton, E (Halstead, United Kingdom)
Ganesaraja, I (Preston, United Kingdom)
Geoghegan, C (Belfast, United Kingdom)
Golding, G (Bedford, United Kingdom)
Gosney, T (Gillingham, United Kingdom)
Gresty, M (Huyton, United Kingdom)
Hay, R (Esher, United Kingdom)
Hey, R (Ossett, United Kingdom)
Hill, O G H (Ripley, United Kingdom)
Holton, N (Nottingham, United Kingdom)

Hood, S W (Swansea, United Kingdom)
 Javid, I (Welling, United Kingdom)
 Jegatheeswaran, T (Watford, United Kingdom)
 Jugnarain, A (London, United Kingdom)
 Kamran, S (Romford, United Kingdom)
 Kavia, J (Ilford, United Kingdom)
 Knight, T (Thatcham, United Kingdom)
 Knights, G (Epsom, United Kingdom)
 Lennox, F J (Aberdeen, United Kingdom)
 Lister, G (Bath, United Kingdom)
 Lo, W T R (Croydon, United Kingdom)
 Lowe, R L (Leeds, United Kingdom)
 MacGowan, R (Newton Abbot, United Kingdom)
 Mitchell, S E (Guildford, United Kingdom)
 Noble, C (London, United Kingdom)
 Olatokun, G (London, United Kingdom)
 Orr, R (Wallsend, United Kingdom)
 Osho, A (London, United Kingdom)
 Patel, K (Oxford, United Kingdom)
 Paul, N (London, United Kingdom)
 Pepper, J (Bristol, United Kingdom)

Module 2.10 United States option

Agarwal, D (Mumbai, India)
 Basham, H (Newcastle upon Tyne, United Kingdom)
 Bidian, S (Milton Keynes, United Kingdom)
 Cox, A L (Bedford, United Kingdom)
 Dorant, S X (St. James, Trinidad and Tobago)
 Kirby, S (Mallow, Ireland)

Module 2.12 South Africa option

Janse Van Vuuren, G S P (Johannesburg, South Africa)

Module 3.01 EU Direct Tax option

Blazquez Perez, A (Madrid, Spain)
 Coleman, K L (Sheffield, United Kingdom)
 Grieco, F (Baden, Switzerland)
 Liszicza, B (Budapest, Hungary)

Module 3.02 EU VAT option

Babushkina, E (Abu Dhabi, United Arab Emirates)
 Bognar, A (Tura, Hungary)
 Bruscolini, D (Luxembourg City, Luxembourg)
 Choudhry, D (Dubai, United Arab Emirates)
 Cirstea, M (Bucharest, Romania) + *
 Cloake, G (London, United Kingdom)
 Davis, E (Southampton, United Kingdom)
 Jambal, E (Ulaanbaatar, Mongolia)

Module 3.03 Transfer Pricing option

Abdelgaied, N H E (Qism Al-Obour, Egypt)
 Abdelkader, M A (Riyadh, Saudi Arabia)
 Abdelnasser, A U (Cairo, Egypt)
 Agasthyaraju, N S (Dubai, United Arab Emirates)
 Aggarwal, V (Saraswati Vihar, India)
 Akakuru, C I (Lagos, Nigeria)
 Alexandra, S (Bucharest, Romania)
 Ali, A A E (Qism Al-Wayli, Egypt)

Pham, A (London, United Kingdom)
 Photiou, A (London, United Kingdom)
 Pollock, I (London, United Kingdom)
 Pomfret, G J (Nottingham, United Kingdom)
 Richardson, D (Newmarket, United Kingdom)
 Robb, J (London, United Kingdom)
 Rose, D A (Chelmsford, United Kingdom)
 Saeed, M (Reading, United Kingdom)
 Shah, S (London, United Kingdom)
 Shah, S (Wembley, United Kingdom)
 Shiret, A (Barnet, United Kingdom)
 Sivakumaran, P (Croydon, United Kingdom)
 Skuratova, A (London, United Kingdom)
 Smallridge, O (Southampton, United Kingdom)
 Sofaer, N (London, United Kingdom)
 Tang, C N (Tadley, United Kingdom)
 Taylor, H (London, United Kingdom)
 Tong, Y (Jiujiang, China)
 Varshani, K (Pinner, United Kingdom)
 Vekaria, R (Bolton, United Kingdom)
 Williams, L (Beaconsfield, United Kingdom)

O'Brien, S (Donegal, Ireland)
 O'Rourke, I (Cork, Ireland)
 Ostwal, R B (Manmad, India)
 Stanley, C L (Southampton, United Kingdom)
 Varghese, DJ (Doha, Qatar)
 Zlateva, Z Y (Varna, Bulgaria)

Vawda, I Y (Sandton, South Africa)

Maru, A R (Dubai, United Arab Emirates) +
 Mkhwanazi, N H (Kingston, Jamaica)
 Modasiya, H (Al Mankhool, United Arab Emirates)
 Suleymanov, I (Riga, Latvia)

Karolkiewicz, O (Warsaw, Poland)
 King, P J C (Barcelona, Spain)
 Komodromos, S (Nicosia, Cyprus)
 Leivadiotakis, E (Athens, Greece)
 Mohan, A (Doha, Qatar)
 Przeklasa, A M (Dublin, Ireland) *
 Volfs, K (Twickenham, United Kingdom)

Aljohani, J G (Jeddah, Saudi Arabia)
 Aly Youssef Mohamed, N (Cairo, Egypt)
 Amuge, G (Kampala, Uganda)
 Arakcheev, E (Dubai, United Arab Emirates)
 Arriesgado, R V L (Riyadh, Saudi Arabia)
 Arshad, M U (Faisalabad, Pakistan)
 Asubonteng, R (Leeds, United Kingdom)
 Bartolome, J L (Riyadh, Saudi Arabia)

Batheja, P R (Bhusawal, India)
 Beau, P (Zurich, Switzerland)
 Ben Khadra, T (Kuwait City, Kuwait)
 Bennett, N F (London, United Kingdom)
 Brennan, E N (Cardiff, United Kingdom)
 Cheng, M (New York City, NY, United States of America)
 Chirikure, T S (Harare, Zimbabwe)
 Choubey, R (Kolkata, India)
 Christodoulou, E (Nicosia, Cyprus)
 Cui, Y (Hong Kong)
 Davies, C O H (Crewe, United Kingdom)
 Dayanji, M R (Rochdale, United Kingdom)
 Desai, A (Gandhinagar, India)
 Donkor, A T (Accra, Ghana)
 Eckersley-Searle, N A (Dukinfield, United Kingdom)
 Ekambaram, K (Chennai, India)
 Emad, M (Maadi, Egypt)
 Eveleigh, C (Cardiff, United Kingdom)
 Farag, I M (Nasr City, Egypt)
 Firstbrook, L (Balerno, United Kingdom)
 Ganesh Sankar, L (Chennai, India)
 Ganguly, A (Kolkata, India)
 Garg, H (Sharjah, United Arab Emirates)
 Gbonjubola, J A (Lagos, Nigeria)
 Gomaa, A M (Cairo, Egypt)
 Gore, M K (Dubai, United Arab Emirates)
 Goregaonkar, M (Thane, India)
 Grzesiczek, R (Nottingham, United Kingdom)
 Gu, P (Singapore)
 Gumbodete, F (Harare, Zimbabwe)
 Gupta, H (New Delhi, India)
 Gurnani, N (Dubai, United Arab Emirates)
 Gwati, R N (Harare, Zimbabwe)
 Haq, M I U (Islamabad, Pakistan)
 Hudson, E (Tredegar, United Kingdom)
 Hursahye, S (Vacoas, Mauritius)
 Iftikhar, A (Riyadh, Saudi Arabia)
 Iftikhar, H (Riyadh, Saudi Arabia)
 Ioannou, A (Lakatameia, Cyprus)
 Irefe-Esema, J C (Aberdeen, United Kingdom)
 Jagasia, D R (Singapore)
 Jain, A D (Mumbai, India)
 Jain, S (Dubai, United Arab Emirates)
 Jorai, G S (Trou Aux Biches, Mauritius)
 Kalimzhanova, K (London, United Kingdom)
 Kambli, S H (Thane, India)
 Karia, K D (Thane, India)
 Kauser, N (Bangalore, India)
 Kazi, M (Birmingham, United Kingdom)
 Khan, T (Lahore, Pakistan)
 Kim, J (Gwacheon, South Korea)
 Kizito, J G (Nakawa, Uganda)
 Kontostolis, S (London, United Kingdom)
 Koobloll, J (Riviere Du Rempart, Mauritius)
 Kristiana, M F (Gambir, Indonesia)
 Kuan, C T (Singapore)
 Kuraim, M (New Cairo, Egypt)
 Lakhani, W A (Karachi, Pakistan)
 Ledgerwood, G (Edinburgh, United Kingdom)
 Lewis, P (Cardiff, United Kingdom)
 Lokowich-Kohler, D (Burnsville, MN, United States of America)
 Lukasikova, L (Prague, Czech Republic)
 Ma, W Y (York, United Kingdom)
 Macbeth, C (Belfast, United Kingdom)
 MacNeil, K (Glasgow, United Kingdom)
 Maduka, M (Harare, Zimbabwe)
 Maher, K (Newcastle upon Tyne, United Kingdom)
 Malani, Y S (Bandra, India)
 Mallela, R C (Dubai, United Arab Emirates)
 Markova, O (Limassol, Cyprus)
 Medda, R F (Thane, India)
 Mehta, J (Pinner, United Kingdom)
 Michael, E (Larnaca, Cyprus)
 Misalemis, I A (Strovolos, Cyprus)
 Modi, G (Mumbai, India)
 Mohamed, R M (Giza, Egypt)
 Mohan, K (Dublin, Ireland)
 Mundhra, A (Mumbai, India)
 Muralidharan, M (Dubai, United Arab Emirates)
 Murphy, R (Glasgow, United Kingdom)
 Murungi, R (Nakawa, Uganda)
 Mutumba, M (Kampala, Uganda)
 Muzumara, T (Lusaka, Zambia)
 Ndyamuhaki, J (Kampala, Kenya)
 Neocleous, A (Nicosia, Cyprus)
 Onyeukwu, P (Festac, Nigeria)
 Orange, T (Bradenton, FL, United States of America)
 Orobiyi, A O (Ikeja, Nigeria)
 Owoh, A B (Lagos, Nigeria)
 Panicker, A S (Shoranur, India)
 Patel, N (Leicester, United Kingdom)
 Pearson-Thurling, L A (London, United Kingdom)
 Pietak, A B (Bromley, United Kingdom)
 Pircoveanu-Raducanu, C C (Bucharest, Romania)
 Pople, H (Bristol, United Kingdom)
 Ramesh, S (Chennai, India)
 Reeves, J (Cardiff, United Kingdom)
 Renukappa, Y (Bangalore, India)
 Rose, D A (Chelmsford, United Kingdom)
 Russo, W (Hoboken, NJ, United States of America)
 Ryan, C (Newry, United Kingdom)
 Salahova, L (Warsaw, Poland)
 Sarmad, A (London, United Kingdom)
 Saunders, E I S (Vienna, Austria)
 Saunders, W (Gibraltar, Gibraltar)
 Senol, N (London, United Kingdom)
 Shah, M T (Mumbai, India)
 Shah, P V (Mumbai, India)
 Shah, T M B (Ahmedabad, India)
 Shaikh, A (Mumbai, India)
 Sharma, T (Sharjah, United Arab Emirates)
 Sin, H Y (Hong Kong)
 Sirogo, E I (Nicosia, Cyprus)
 Skandraaj, S (City, India)
 Sreejith, T (Sharjah, United Arab Emirates)
 Srivastava, A (Bangalore, India)
 Stevenson, P (Wirral, United Kingdom)
 Szasz, A (Radlett, United Kingdom)
 Tachiona, B T (Harare, Zimbabwe)
 Takkides, A (Nicosia, Cyprus)
 Tang, C N (Tadley, United Kingdom)

Tavares, M V (Luxembourg City, Luxembourg)
 Temba, C F (Dar es Salaam, Tanzania)
 Toman, D G (Dublin, Ireland)
 Turuzawo, F (Harare, Zimbabwe)
 Tzanoudakis, G (Piraeus, Greece)
 Ujah, I M (Lagos, Nigeria)
 Umar, M (Karachi, Pakistan)
 Veljacic, C (Port Washington, NY, United States of America)

Vijayakumaran, D M (Chennai, India)
 Vithalani, B J (Dubai, United Arab Emirates)
 Wang, N (Glasgow, United Kingdom)
 Waweru, J N (Nairobi, Kenya)
 Wise, R J (Newcastle upon Tyne, United Kingdom)
 Witter, R J (Manchester, United Kingdom) + *
 Yashni, A (Quatre Borne, Mauritius)
 Zhong, B (Shanghai, China)
 Zulu, J (Lusaka, Zambia)

Module 3.04 Energy Resources option

Abdelghany, A K M (Khobar, Saudi Arabia)
 Abdul Karim, R (Karachi, Pakistan)
 Adil, A R (Dubai, United Arab Emirates)
 Ahsan, S (Karachi, Pakistan)
 Al Balushi, K A (Muscat, Oman)
 Alshorman, H (Dubai, United Arab Emirates)
 Arham, A (Vishwakarma Nagar, India)
 Ashabahebwa, E S (Kampala, Uganda)
 Ashiq, M U (Khobar, Saudi Arabia)
 Attia, N E M M (Cairo, Egypt)
 Bashir, R (Riyadh, Saudi Arabia)
 Baz, L (Salmiya, Kuwait)
 Bugis, Y M (Jeddah, Saudi Arabia)
 Buyayi, M L (Kampala, Uganda)
 Carmichael, L (Marlborough, United Kingdom) +
 Chandana, Y S R (Dubai, United Arab Emirates)
 Chatindo, N L (Harare, Zimbabwe)
 Chibita, B W (Kampala, Uganda)
 Darwish, F A (Qalubia, Egypt)
 Desai, P H (Riyadh, Saudi Arabia)
 Ehtesham, J (Dubai, United Arab Emirates)
 Ellithy, H M (Jeddah, Saudi Arabia)
 Elmahdy, Y A E (Giza, Egypt)
 Elokda, O (Ismailia, Egypt)
 Elsadr, A M (Giza, Egypt)
 Falak Sher, I (Karachi, Pakistan)
 Garodia, S (Sharjah, United Arab Emirates)
 Ghamry, R A (Cairo, Egypt)
 Ikhaobomhe, R (Riyadh, Saudi Arabia)
 Kasanda, N (Lusaka, Zambia)
 Kayabwe, S (Kampala, Uganda)
 Kedia, H (Jaipur, India)
 Khizar, M (Khobar, Saudi Arabia)
 Lahiri, A (Bangalore, India)
 Lakor, G (Kampala, Uganda)

Lam, K Y N (Hong Kong)
 Lameck, L M (Dar es Salaam, Tanzania)
 Li, Y (Dubai, United Arab Emirates)
 Low, J A (London, United Kingdom)
 Mabachi, L D (Harare, Zimbabwe)
 Maher, M (Giza, Egypt)
 Mahmoud, Y M (Giza, Egypt)
 Marshall, C (Glasgow, United Kingdom)
 Mhonde, T (Norton, Zimbabwe)
 Milanzi, A P (Dar es Salaam, Tanzania)
 Mpala, G (Harare, Zimbabwe)
 Mung'aru, J W (Thika, Kenya)
 Murwira, C (Harare, Zimbabwe)
 Nakami, H (Kampala, Uganda)
 Ndlovu, S N T (Bulawayo, Zimbabwe)
 Negm, M N (Giza, Egypt)
 Owiti, S (Nairobi, Kenya)
 Rajbhandari, A P (Abu Dhabi, United Arab Emirates)
 Sakala, S (Lusaka, Zambia)
 Samir, M (Nasr City, Egypt)
 Seyam, R M (Giza, Egypt)
 Shaikh, M H (Abu Dhabi, United Arab Emirates)
 Siavhundu, T (Gweru, Zimbabwe)
 Singh, V (Kolkata, India)
 Sinha, S (Dubai, United Arab Emirates)
 Stanciu, A (Bucharest, Romania)
 Sulu, N E (Blantyre, Malawi)
 Thayyil Chalavi, M R (Abu Dhabi, United Arab Emirates)
 Thomas, S (Vaikom, India)
 Uddin, M Y (Riyadh, Saudi Arabia)
 Woronecki, W (Czestochowa, Poland)
 Yan Muk, L F M (Port Louis, Mauritius)
 Yehia, H E (Cairo, Egypt)
 Zahra, F (Aluva, India)

Module 3.05 Banking option

Ait M'hand, A (Rabat, Morocco)
 Banister, J W (Harrow, United Kingdom) *
 Derrick, N (Kampala, Uganda)

Gibson, P T (Leeds, United Kingdom)
 Gokani, V R (Mumbai, India)
 Gupta, S (Mumbai, India)

Pillar Two Award

Abbas, O (Riyadh, Saudi Arabia)
 Abdelqader, S (Dubai, United Arab Emirates)
 Ageeva, A (Melbourne, Australia)
 Aghahuseynov, H (Abu Dhabi, United Arab Emirates)
 Agrawal, N M (Mumbai, India)
 Ahmed, Z (Narowal, Pakistan)

Altahawi, A (Kuwait City, Kuwait)
 Aneez, S (Dubai, United Arab Emirates)
 Arshad, M U (Faisalabad, Pakistan)
 Arslan, A (Al Khuwair, Oman)
 Ayyadurai, K (Bangalore, India)
 Bhansali, M M (Dubai, United Arab Emirates)

Carter, R (Reading, United Kingdom)	Mu, W (Paris, France)
Chablani, V (Dubai, United Arab Emirates)	Nachiappan, M (Chennai, India)
Chaturvedi, T (Kuwait City, Kuwait)	Ndiefe, K (Corby, United Kingdom)
Chhugani, S (Dubai, United Arab Emirates)	Raghavan, B (Chennai, India)
Chrysostomou, M (Nicosia, Cyprus)	Ramdene, K (Surinam, Mauritius)
Corlazzoli, A (St. Helier, Jersey)	Rana, S (Dubai, United Arab Emirates)
Elsaid, M (Dubai, United Arab Emirates)	Rangasamy, Y (Rose Hill, Mauritius)
Ghoniashvili, L (London, United Kingdom)	Rashid, A (Newton-le-Willows, United Kingdom)
Gokani, V R (Mumbai, India)	Ravi, D K (Manama, Bahrain)
Graham, S J (St. Helier, Jersey)	Ravindren, A (Dubai, United Arab Emirates)
Grehan, J P (London, United Kingdom)	Raza, S Q (Gujrat, Pakistan)
Haris, A S (Dubai, United Arab Emirates)	Risandy, R (Tangerang Selatan, Indonesia)
Helmy, N A (Salamiya, Kuwait)	Ruka, N V (Johannesburg, South Africa)
Jaekel, S (Trier, Germany)	Sankar Saravanan, S (Abu Dhabi, United Arab Emirates)
Javid, M Q (Neath, United Kingdom)	Sejpal, T (Dublin, Ireland)
Joseph, S (Dubai, United Arab Emirates)	Selvaraj, D K (Navi Mumbai, India)
Kabadi, A (Braintree, United Kingdom)	Shah, N (Mumbai, India)
Kasalwe, A (Lusaka, Zambia)	Shrestha, S (Newquay, United Kingdom)
Kasirye, L (Kampala, Uganda)	Shukla, S (Dubai, United Arab Emirates)
Kay, B (Tunbridge Wells, United Kingdom)	Soni, M (Jaipur, India)
Kedia, K (Dubai, United Arab Emirates)	Subramanian, S M (Kuwait City, Kuwait)
Koppenol, P M (Den Hoorn, Netherlands)	Sultan, N (Islamabad, Pakistan)
Korolkov, N (Amstelveen, Netherlands)	Swami, P (Thane, India)
Krastanov, S (Sofia, Bulgaria)	Taukenov, Z (Fatih, Turkey)
Kyriakides, P (Nicosia, Cyprus)	Theron, T (Paarl, South Africa)
Lathigra, A (Dubai, United Arab Emirates)	Thomas, R R (Al Ain, United Arab Emirates)
Li, M C (Hong Kong)	V Bhat, V (Abu Dhabi, United Arab Emirates)
Lupu, M C (Milan, Italy)	Valdez, KL (Oxford, United Kingdom)
Mainuka, G E (Kampala, Uganda)	Yao, H (Hong Kong)
McClure, J (St. Helier, Jersey)	Ylitalo, A (Helsinki, Finland)
Michail, C (Nicosia, Cyprus)	Yu Jie, T (Singapore)
Mohamed, M A (Giza, Egypt)	

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The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. The CIOT is an educational charity, promoting education and study of the administration and practice of taxation. One of our key aims is to work for a better, more efficient, tax system for all affected by it – taxpayers, their advisers and the authorities. The CIOT's work covers all aspects of taxation, including direct and indirect taxes and duties. Through our Low Incomes Tax Reform Group (LITRG), the CIOT has a particular focus on improving the tax system, including tax credits and benefits, for the unrepresented taxpayer.

The CIOT draws on our members' experience in private practice, commerce and industry, government and academia to improve tax administration and propose and explain how tax policy objectives can most effectively be achieved. We also link to, and draw on, similar leading professional tax bodies in other countries. The CIOT's comments and recommendations on tax issues are made in line with our charitable objectives: we are politically neutral in our work.

Our 20,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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