

Module Pass List

Individual examination passes are as follows (details of awards, distinctions and overall passes can be found in the **June 2025 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

Abdelgawad, S Y (Giza, Egypt)	Drakos, A (London, United Kingdom)
Abid, M (Lahore, Pakistan)	Edison, S (Ernakulam, India)
Abomalawa, K (Nasr City, Egypt)	Ekambaram, K (Chennai, India)
Aggarwal, S (Delhi, India)	Ellinas, P (Strovolos, Cyprus)
Ahluwalia, H S (Brampton, Canada)	Elsaid, M (Dubai, United Arab Emirates)
Akhmadi, Y (Glasgow, United Kingdom)	Epaminondou, N (Nicosia, Cyprus)
Ali, M Y (London, United Kingdom)	Evagorou, C (Geri, Cyprus)
Ammirati, M G (London, United Kingdom)	Evipidou, N (Nicosia, Cyprus)
Anastasiou, K (Nicosia, Cyprus)	Fathalla, M I (Cairo, Egypt)
Andreou, C G (Nicosia, Cyprus)	Firstbrook, L (Balerno, United Kingdom)
Areparedy, S R (Hyderabad, India)	Fol, M M (Giza, Egypt)
Arnall, T (Bristol, United Kingdom)	Frantzi, H (Nicosia, Cyprus)
Arshad, M U (Faisalabad, Pakistan)	Galan Galvez, J (Msida, Malta)
Arslan, A (Al Khuwair, Oman)	Gauci, B M (Munxar, Malta)
Ashabahebwa, E S (Kampala, Uganda)	Georgiou, L (Limassol, Cyprus)
Ayudhaya, P H N (Tha Sai, Thailand)	Gupta, S (Mumbai, India)
Baghel, N (New Delhi, India)	Hari, A (Mumbai, India)
Baz, L (Salmiya, Kuwait)	Hart, R (Bristol, United Kingdom)
Ben Khadra, T (Kuwait City, Kuwait)	Hassan, M (Lahore, Pakistan)
Bernoulli, W (Lengkong, Indonesia)	Hughes, S (Glasgow, United Kingdom)
Bhargava, S P (Bengaluru, India)	Hussein, R S (6 October City, Egypt)
Bhattacharya, V (Noida, India)	Ikram, A (Manama, Bahrain)
Bidian, S (Milton Keynes, United Kingdom)	Ioannou, A I (Nicosia, Cyprus)
Booth, S (Bury, United Kingdom) +	Jaber, A M (Sharjah, United Arab Emirates)
Borg, K (Siggiewi, Malta)	Jagasia, D R (Singapore)
Bothara, S (Bengaluru, India)	Jeevarajasingham, J (Croydon, United Kingdom)
Brittnacher, C (Trier, Germany)	Jokhakar, D B (Mumbai, India)
Ceroni, F (Milano, Italy)	Jorai, G S (Trou aux Biches, Mauritius)
Chabashvili, L (Tbilisi, Georgia)	Jugnarain, A (London, United Kingdom)
Chamberlain, R (Darlinghurst, Australia)	Kalimzhanova, K (London, United Kingdom)
Chandana, Y S R (Dubai, United Arab Emirates)	Kaminaridou, A (Nicosia, Cyprus)
Chatindo, N L (Harare, Zimbabwe)	Karam, M (Markaz al-Matariyyah, Egypt)
Chawla, J K (Dubai, United Arab Emirates)	Katiyo, S P (Harare, Zimbabwe)
Chibita, B W (Kampala, Uganda)	Kausar, N (Bengaluru, India)
Chirikure, T S (Harare, Zimbabwe)	Kayabwe, S (Kampala, Uganda)
Christodoulou, E (Nicosia, Cyprus)	Kazi, M (Birmingham, United Kingdom)
Christodoulou, P (Arediou, Cyprus)	Kazmierczak, L M (London, United Kingdom)
Ciudin, M (Bucharest, Romania)	Kesani, S S (Hyderabad, India)
Combes, M M (Milton Keynes, United Kingdom)	Khan, Z (Dubai, United Arab Emirates)
De Gast, R J (Broek in Waterland, Netherlands)	Kirabira, A (Kampala, Uganda)
Debono, A (Iklin, Malta)	Kizito, J G (Kampala, Uganda)
Dempsey, M (Ballinluig East, Ireland)	Kontogiannidis, P (Basel, Switzerland)
Dimosthenous, C (Lakatameia, Cyprus)	Kontostolis, S (London, United Kingdom)
Domasi, P T (Harare, Zimbabwe)	Kotecha, P B (Mumbai, India)

Kruglov, A (Esch-sur-Alzette, Luxembourg)
 Krytha, L (Evere, Belgium)
 Kunc, O (London, United Kingdom)
 Lameck, L M (Dar es Salaam, Tanzania)
 Larrain Budge, D J (London, United Kingdom)
 Leivadiotakis, E (Athens, Greece)
 Lennox, F J (Aberdeen, United Kingdom)
 Liodis, C (Nicosia, Cyprus)
 Lucito, J M G (Abu Dhabi, United Arab Emirates)
 Ma, W Y (York, United Kingdom)
 Mabachi, L D (Harare, Zimbabwe)
 Maguire, K (Galway, Ireland)
 Maher, M (Smart Village, Egypt)
 Mahmoud, Y M (Giza, Egypt)
 Maru, A R (Dubai, United Arab Emirates)
 Mateo, M (Barcelona, Spain)
 Mifsud, F (Santa Venera, Malta)
 Mizzi, L (Gudja, Malta)
 Modasiya, H (Al Mankhool, United Arab Emirates)
 Monteverde, J V (Gibraltar)
 Mpala, G (Harare, Zimbabwe)
 Muendo, E K (Nairobi, Kenya)
 Mukkandi, S (Hyderabad, India)
 Mukorah, F (Harare, Zimbabwe)
 Mung'aru, J W (Thika, Kenya)
 Muralidharan, M (Dubai, United Arab Emirates)
 Murwira, C (Harare, Zimbabwe)
 Muyco, N P (Dubai, United Arab Emirates)
 Naduvile Purayil, R (Abu Dhabi, United Arab Emirates)
 Namumba, M (Lusaka, Zambia)
 Nesterova, D (Msida, Malta)
 Ngari, B K (Nairobi, Kenya)
 Njau, O P (Arusha, Tanzania)
 Njau, R T (Dar es Salaam, Tanzania)
 Ododa, P A (Holzminden, Germany)
 Olusola, J O (Lagos, Nigeria)
 Onyeukwu, P (Festac, Nigeria)
 Orobiyi, A O (Ikeja, Nigeria)
 Owoh, A B (Lagos, Nigeria)
 Pariza, J (Lakatameia, Cyprus)

Module 2.01 Australia option

Bernoulli, W (Lengkong, Indonesia)
 Khatri, H N (Ahmedabad, India)

Module 2.02 China option

Metcalf, K J (Newton-le-Willows, United Kingdom)

Module 2.03 Cyprus option

Anastasiou, K (Limassol, Cyprus)
 Andreades, G (Strovolos, Cyprus)
 Ayiomamitis, S S (Limassol, Cyprus)
 Christodoulou, A (Nicosia, Cyprus)
 Chrysostomou, M (Nicosia, Cyprus)
 Ellinas, P (Strovolos, Cyprus)
 Georgiou, S (Nicosia, Cyprus)
 Hadjimitsi, C (Geroskipou, Cyprus)
 Hadjiphilippou, F (Strovolos, Cyprus)
 Jablonska, J (Limassol, Cyprus)

Patrick, S (Glasgow, United Kingdom)
 Pavlou, C (Pegeia, Cyprus)
 Pearson-Thurling, L A (London, United Kingdom)
 Petridou, S (Agios Dometios, Cyprus)
 Petrou, T (Larnaca, Cyprus)
 Philippou, N (Geri, Cyprus)
 Protopapas, G (Limassol, Cyprus)
 Razdobarin, V A (Luxembourg City, Luxembourg)
 Rusere, E (Harare, Zimbabwe)
 Sakala, S (Lusaka, Zambia)
 Saluja, K (Gurugram, India)
 Sanghavi, B H (Mumbai, India)
 Semple, M M (Stanley, Falkland Islands) *
 Sengupta, B (Manchester, United Kingdom)
 Seyam, R M (Giza, Egypt)
 Shah, D N (Dubai, United Arab Emirates)
 Shah, V L (Bengaluru, India)
 Shakeer, M (Dubai, United Arab Emirates)
 Sharma, A (Jalandhar, India)
 Sharma, V (Bengaluru, India)
 Shethia, B R (Mumbai, India)
 Shih, C (Boston, MA, United States of America)
 Singhal, A (New Delhi, India)
 Small, D (Zug, Switzerland)
 Socratous, S (Lakatameia, Cyprus)
 Ssemugenyi, E (Kampala, Uganda)
 Strelkova, E (Nicosia, Cyprus)
 Tawfik, I M (Nasr City, Egypt)
 Thom, J D (Maidstone, United Kingdom)
 Tsengerai, A T (Harare, Zimbabwe)
 Turuzawo, F (Harare, Zimbabwe)
 Vongayi, F (Harare, Zimbabwe)
 Waite, C (Bristol, United Kingdom)
 Wambua, I K (Dubai, United Arab Emirates)
 Williamson, G M (St. Helier, Jersey)
 Witter, R J (Salford, United Kingdom)
 Wiyanto, A S (Kelapa Gading, Indonesia)
 Yu Jie, T (Singapore)
 Zaheer, F (Riffa, Bahrain)
 Zammit, C (Zurrieq, Malta)

Kondle, S (Surat, India)
 Stanley, C L (Abu Dhabi, United Arab Emirates)

Koutsoumpas, K (Akaki, Cyprus)
 Martis, A (Sotera, Cyprus)
 Neocleous, A (Nicosia, Cyprus)
 Panayiotou, E (Nicosia, Cyprus)
 Petridou, S (Agios Dometios, Cyprus)
 Priovolos, L (Limassol, Cyprus)
 Skordou, M (Larnaca, Cyprus)
 Soteriou, I (Nicosia, Cyprus)
 Ypermachou, N (Geri, Cyprus)

Module 2.05 India option

Aggarwal, V (Saraswati Vihar, India)
Bhattacharya, V (Noida, India)
Galani, V A (Mumbai, India)

Prakash, S (New Delhi, India)
Rathod, A B (Mumbai, India)
Shah, V L (Bengaluru, India)

Module 2.06 Ireland option

Sai Teja, M (Dublin, Ireland)
Toland, D (Donegal, Ireland)

Treanor, L (Monaghan, Ireland)

Module 2.07 Malta option

Barton, L (Liverpool, United Kingdom)
Buttigieg, K (Nadur, Malta)
Caruana, E (Gzira, Malta)
Cassar, D (Tarxien, Malta)
Fenech, J (Rabat, Malta)

Puli, N (Balzan, Malta)
Pulis, Y (Birkirkara, Malta)
Tabone, M (Għajnsielem, Malta)
Thirumalai, A (Sanabis, Bahrain)

Module 2.08 Singapore option

Acharya, S (Bhopal, India)
Agarwal, D R (Thane, India)
Bielik, J (St. Helier, Jersey)
Chlond, L (Miechow, Poland)
Chowdhury, A (Bengaluru, India)
De Souza, A N (Singapore)
Gala, P R (Mumbai, India)
Jokhakar, D B (Mumbai, India)
Kamireddy, S C (Hyderabad, India) + *
Karina, D (Jakarta, Indonesia)
Luthra, U (New Delhi, India)
Mehta, A S (Mumbai, India)

Pebrianda, D A (Langkat, Indonesia) *
Sethia, M (Kolkata, India)
Shah, M T (Mumbai, India)
Sijabat, A H (Jakarta, Indonesia)
Sonthlia, S (Bhayander, India)
Sutariya, P A (Mumbai, India)
Tan, C S (Singapore)
Tandon, N (Gurugram, India)
Tated, S M (Mumbai, India)
Yu Jie, T (Singapore)
Zhou, X (Singapore)

Module 2.09 United Kingdom option

Ali, H (London, United Kingdom)
Ali-Patel, S (Ilford, United Kingdom)
Archer, S (Airdrie, United Kingdom) *
Barker, W (Leeds, United Kingdom)
Baynham, R (Gloucester, United Kingdom) *
Bradbury, C (Sevenoaks, United Kingdom)
Broadhead, N G (Leeds, United Kingdom)
Burns, K L (St Albans, United Kingdom)
Cairns, E P (London, United Kingdom)
Cao, L L (London, United Kingdom)
Chowdhury, N (London, United Kingdom)
Chrisostomou, K (London, United Kingdom)
Croft, S M (Reading, United Kingdom)
Deuchar, F (Leatherhead, United Kingdom)
Diana, I (St. Albans, United Kingdom)
Evans, C (Cardiff, United Kingdom)
Glassey, H R P (London, United Kingdom)
Hedderman, G (Newport, United Kingdom)
Howarth, S F (Biggleswade, United Kingdom)
Ignas, M (London, United Kingdom)
Javed, A (London, United Kingdom)
Kirk, J M C (East Molesey, United Kingdom) +
Kotta, K H (Leighton Buzzard, United Kingdom)
Kotulska, S O (London, United Kingdom)

Lee, L (Colchester, United Kingdom)
Maskell, A (Foxton, United Kingdom)
Moffitt, R (London, United Kingdom)
Moore, R E (Peterborough, United Kingdom)
Morey, S (Thames Ditton, United Kingdom)
Mulford, S D J (London, United Kingdom)
Nutman, R (Northwood, United Kingdom)
Patel, S (Pinner, United Kingdom)
Patterson, A L (Omagh, United Kingdom)
Pillai, V (London, United Kingdom)
Piremakumar, A (New Malden, United Kingdom)
Romaniuk, M (Larnaca, Cyprus)
Sanghera, A S (Watford, United Kingdom)
Scott, T (Richmond, United Kingdom)
Siqueira, R A (Wembley, United Kingdom)
Sohi, A S (Wolverhampton, United Kingdom)
Taylor, S (Reading, United Kingdom)
Tordoff, A C (Doncaster, United Kingdom)
Ung, T M (Cambridge, United Kingdom)
Vo, Q C (Hai Phong, Vietnam)
Wallace, E G (Oxford, United Kingdom)
Waterhouse, S (London, United Kingdom)
Weston, H (Wotton-under-Edge, United Kingdom)

Module 2.10 United States option

Braun, J (Biskupice Podgorne, Poland)
Chigumbu, N (St. Helier, Jersey)
Choudhary, P (Bengaluru, India)
Choudhry, D (Dubai, United Arab Emirates)
Fendall, H (Manchester, United Kingdom)
Lala, A (Kolkata, India)
Malik, P (Dubai, United Arab Emirates)

Mangal, V (Gurugram, India)
McGarey, J (Macclesfield, United Kingdom)
Mihalcea, A N (Diemen, Netherlands)
Osho, A (London, United Kingdom)
Shantz, N (Atlanta, GA, United States of America)
Smith, M (Waterford, Ireland)
Walton, H L (Hamilton, Bermuda)

Module 3.01 EU Direct Tax option

Bhana, A (Batley, United Kingdom) *
Czerniawski, T (Warszawa, Poland)
Hohmann, M (Berlin, Germany)
Jablonska, J (Limassol, Cyprus)
Kladou, X (Luxembourg City, Luxembourg) + *

Kouroupis, A (Athens, Greece)
Moraes Ribeiro, A C M (Newcastle-under-Lyme, United Kingdom)
Power, S (Wicklow, Ireland) *
Ryan, T (Limerick, Ireland)

Module 3.02 EU VAT option

Abid, M (Lahore, Pakistan)
Agarwal, N (Dubai, United Arab Emirates)
Arriesgado, R V L (Riyadh, Saudi Arabia)
Atli, A I (Jeddah, Saudi Arabia)
Avlichou, M (Kifisia, Greece)
Blazquez Perez, A (Madrid, Spain)
Cabaron, J (Dubai, United Arab Emirates)
Carabott, N (Marsaxlokk, Malta)
De Jager, J (Pretoria, South Africa)
Kekeris, I (Athens, Greece) *
Lacej, A (Luxembourg City, Luxembourg)

Mkhitaryan, A (Yerevan, Armenia)
Monastirioti, A M (Peiraias, Greece)
Mutiso, I (Nairobi, Kenya)
Saleem, A (Lahore, Pakistan)
Sammut, B (Paola, Malta)
Sidorova, Z (Bratislava, Slovakia)
Steyn, M (London, United Kingdom)
Vakharia, Y D (Mumbai, India)
Vassallo, S J (Manikata, Malta)
Zampakidou, E (Nicosia, Cyprus) +

Module 3.03 Transfer Pricing option

Abdelfattah, M H (Cairo, Egypt)
Acharya, S (Bhopal, India)
Addison, N L (Stockport, United Kingdom)
Adu-Boahen, M (London, United Kingdom)
Afolabi, A G (Lagos, Nigeria)
Aggarwal, S (Delhi, India)
Agnetasia, A (Jakarta, Indonesia)
Ah-Fat, W F P (Port Louis, Mauritius)
Ahsan, S (Karachi, Pakistan)
Ait M'hand, A (Rabat, Morocco)
Akhmadi, Y (Glasgow, United Kingdom)
Al Balushi, K A (Muscat, Oman)
Alexandrou, T (Limassol, Cyprus) *
Ali, M (Dubai, United Arab Emirates)
Amoah, I J (Sandton, South Africa)
Anderson, D (Boston, MA, United States of America)
Areparedy, S R (Hyderabad, India)
Arslan, A (Al Khuwair, Oman)
Asafo, G D (Accra, Ghana)
Ashabahebwa, E S (Kampala, Uganda)
Ashiq, M U (Khobar, Saudi Arabia)
Atsabita, W (Kotagede, Indonesia)
Banza, P (Lusaka, Zambia)
Bashir, R A (Riyadh, Saudi Arabia)
Bawoh, E N (Amsterdam, Netherlands)
Baxi, P (Vadodara, India)
Bentley, C (Nottingham, United Kingdom)
Bilocca, K M (Naxxar, Malta)
Birri, M (Johannesburg, South Africa)

Bogdanov, P (Varna, Bulgaria)
Bosch De La Mata, J (Madrid, Spain)
Breathwick, B L (Sevenoaks, United Kingdom)
Burt, L (Northwich, United Kingdom)
Buyayi, M L (Kampala, Uganda)
Byrne, H (Leeds, United Kingdom)
Carmichael, L (Marlborough, United Kingdom)
Castaneda, C R (London, United Kingdom)
Cawley, A (Sligo, Ireland)
Chandriotis, T (Aglantzia, Cyprus)
Chetverikov, S (Houston, TX, United States of America)
Chitewe, P (Harare, Zimbabwe)
Chiwa, J (Harare, Zimbabwe)
Chowdhury, M O (London, United Kingdom)
Crook, S (Birmingham, United Kingdom)
Crown, F (Newcastle upon Tyne, United Kingdom)
Doyle, J (Liverpool, United Kingdom)
Dua, V (Delhi, India)
Dutta, A (Kolkata, India)
Dzotizeyi, K C (Harare, Zimbabwe)
Ellis, C S (Minneapolis, MN, United States of America)
Falak Sher, I (Karachi, Pakistan)
Gains, A (Malahide, Ireland)
Gakpe, I M (Glasgow, United Kingdom)
Galdes, D (Naxxar, Malta)
Ganihiwa, D (Harare, Zimbabwe)
Gasimova, S (Baku, Azerbaijan)
Ghouri, M K (Riyadh, Saudi Arabia)
Gokani, V R (Mumbai, India)

Gouveia, J I G (Munich, Germany)
 Gupta, A (Karnal, India)
 Guptar, H V (Vacoas, Mauritius)
 Hadjinicolaou, C (Nicosia, Cyprus)
 Hardman, A (Cheadle, United Kingdom) + *
 Hassan, M (Lahore, Pakistan)
 Havadi, I S (Harare, Zimbabwe)
 Hussain, R (Sheffield, United Kingdom)
 Iqbal, M F (Dublin, Ireland)
 Iryanindiati, K (Jakarta, Indonesia)
 Jaber, A M (Sharjah, United Arab Emirates)
 Jefferies, A (Newport, United Kingdom)
 Jimale, A A (London, United Kingdom)
 Karolkiewicz, O (Warszawa, Poland)
 Kato, J (Kampala, Uganda)
 Kaur, R (Walton-on-Thames, United Kingdom)
 Kedia, H (Jaipur, India)
 Keeling, S A (Nottinghamshire, United Kingdom)
 Khan Khattak, A B (Lahore, Pakistan)
 Kirabira, A (Kampala, Uganda)
 Kisat, A K (Dubai, United Arab Emirates)
 Kosgei, H J (Nairobi, Kenya)
 Kotecha, P B (Mumbai, India)
 Koutsidou, K (Tseri, Cyprus)
 Krishnia, V (New Delhi, India)
 Kruglov, A (Esch-sur-Alzette, Luxembourg)
 Kumar P., M (Chennai, India)
 Kunc, O (London, United Kingdom)
 Kuriakose, S (Poulton-le-Flyde, United Kingdom)
 Larrain Budge, D J (London, United Kingdom)
 Li, W (Beijing, China)
 Li, Y (Dubai, United Arab Emirates)
 Lopiano, L C (Nottingham, United Kingdom)
 Lukasik, J (Humpolec, Czech Republic)
 Lurz, O (Glasgow, United Kingdom)
 Machkhoshvili, M (Tbilisi, Georgia)
 Maddocks, J (Wallasey, United Kingdom)
 Madzorera, M C (Lusaka, Zambia)
 Mahachi, N (Harare, Zimbabwe)
 Majora, T L (Lusaka, Zambia)
 Manase, L E (Kacyiru, Rwanda)
 Mangena, N (Bulawayo, Zimbabwe)
 Mbata, P (Thika, Kenya)
 McGowan, F (Gibraltar)
 Mehrotra, R (Agra, India)
 Michel, M (Paris, France)
 Milanzi, A P (Dar es Salaam, Tanzania)
 Mili, M P (Larnaca, Cyprus)
 Murphy, D A (Liverpool, United Kingdom)
 Nadreck, P (Bulawayo, Zimbabwe)
 Naduvile Purayil, R (Abu Dhabi, United Arab Emirates)
 Ncube, O (Bulawayo, Zimbabwe)
 Njerere, N T (Ruwa, Zimbabwe)
 Nyanseme, S B (Nairobi, Kenya)
 Ododa, P A (Holzminden, Germany)
 Osier, O A (San Francisco, CA, United States of America)
 Othman, R S (Cairo, Egypt)
 Pallinti, C (Bengaluru, India)
 Palta, D (Kifisia, Greece)
 Panayiotou, E (Nicosia, Cyprus)
 Pebrianda, D A (Langkat, Indonesia) *
 Pendekanti, V (Bengaluru, India)
 Pereira Braga, A L (Amsterdam, Netherlands)
 Pinto, M S (Dubai, United Arab Emirates)
 Przeklasa, A M (Dublin, Ireland)
 Rana, H K (Chatham, United Kingdom)
 Rando, P S (Glen Iris, Australia)
 Sen Sharma, R (Thane, India)
 Sengupta, B (Manchester, United Kingdom)
 Shah, J V (Vadodara, India)
 Shah, P J (Mumbai, India)
 Shah, S A (Doha, Qatar)
 Shaikh, M H (Islamabad, Pakistan)
 Sharma, V (Bengaluru, India)
 Shingisova, G (Dubai, United Arab Emirates)
 Shivakumar, K S (Bengaluru, India)
 Simister, C (Manchester, United Kingdom)
 Sinha, S (Dubai, United Arab Emirates)
 Small, D (Zug, Switzerland)
 Snoddy, K (New York City, NY, United States of America)
 Spitaliotis, K (Nicosia, Cyprus)
 Spoot, A J (Missouri City, TX, United States of America)
 Stavriniidou, M (Asgata, Cyprus)
 Stellini, A (Gharghur, Malta)
 Sulu, N E (Blantyre, Malawi)
 Talbot, M (Houghton-le-Spring, United Kingdom)
 Tan, A J (London, United Kingdom)
 Tanasi, B (Kampala, Uganda)
 Tarsaria, M K (Mumbai, India)
 Tated, S M (Mumbai, India)
 Taziwa, P B (London, United Kingdom)
 Terkawi, O A (Riyadh, Saudi Arabia)
 Thayyil Chalavi, M R (Abu Dhabi, United Arab Emirates)
 Vargas, F J (Saint Cloud, Dominican Republic)
 Veedu Thulasidas, J V (Riyadh, Saudi Arabia)
 Venkatesh K., P (Chennai, India)
 Wall, S (Glasgow, United Kingdom)
 Waring, L M (Ashford, United Kingdom)
 Yan Muk, L F M (Port Louis, Mauritius)
 Yu, P S (Leeds, United Kingdom)
 Zhu, Y (Leeds, United Kingdom)
 Zlateva, Z Y (Varna, Bulgaria)

Module 3.04 Energy Resources option

Abbas, W S R (Giza, Egypt)
 Abdelaleem, M A (Giza, Egypt)
 Abo Zekry, A (Giza, Egypt)
 Aggarwal, S (Karnal, India)
 Ahmad, F (Abu Dhabi, United Arab Emirates)
 Ahmed, M S (6 October City, Egypt)
 Ajith, A (Pathanamthitta, India)
 Akinsanya, A O (Gillingham, United Kingdom)

Ali, R S (Dubai, United Arab Emirates)
 Aliyu, A (Lagos, Nigeria)
 Almudaiheem, S R (Riyadh, Saudi Arabia)
 Badrinarayanan, L (Muscat, Oman)
 Bemannya, S (Kampala, Uganda) *
 Bhargava, D (Alwar, India)
 Chambua, J M (Dar es Salaam, Tanzania)
 Chigumira, K I (Harare, Zimbabwe)

Degerstrom, F K (Bardufoss, Norway)
 Dhingra, S (Ganganagar, India)
 Duncan, D (Amasaman, Ghana)
 Ebhoeruan, O P (Ikorodu, Nigeria)
 Edison, S (Ernakulam, India)
 Elgezawy, M M (6 October City, Egypt)
 Elhusseiny, H A (Cairo, Egypt)
 Elsayed, M M (Zamalek, Egypt)
 Essam, N (Cairo, Egypt)
 Filemonowicz, B (A'Ali, Bahrain)
 Gagosh, N (Doha, Qatar)
 Gomaa, M A (Giza, Egypt)
 Gophikrishna, P (Chennai, India)
 Gordeev, M (London, United Kingdom) *
 Gupta, N (New Delhi, India)
 Gwati, R N (Harare, Zimbabwe)
 Hamza, A (Islamabad, Pakistan) +
 Haridas, R (Coimbatore, India)
 Ibrahim, M M (Nasr City, Egypt)
 Ignatescu, A (Bucharest, Romania)
 Ikram, A (Manama, Bahrain)
 Ilyas, N (Lahore, Pakistan)
 Jain, V (Delhi, India)
 Janakiraman, M (Bengaluru, India)
 Jove Ogu, P (Arua, Uganda)
 Kanyike, H (Kampala, Uganda)
 Katiyo, S P (Harare, Zimbabwe)
 Kenawy, S M (New Cairo City, Egypt)
 Kevin, M J (Kampala, Uganda)
 Kopysova, A (Krakow, Poland)

Mahendru, R R (Bhilai, India)
 Maposa, G (Bulawayo, Zimbabwe)
 Mendes, A P (Hesperange, Luxembourg)
 Mohamed, M (Alexandria, Egypt)
 Mohamed, R M (Giza, Egypt)
 Mugarama, A (Kampala, Uganda)
 Mwenje, R M (Nairobi, Kenya)
 Ndikwani, D B (Kampala, Uganda)
 Ndlovu, B (Harare, Zimbabwe)
 Ngonera, E S (Harare, Zimbabwe)
 Njau, O P (Arusha, Tanzania)
 Owoh, A B (Lagos, Nigeria)
 Pandya, D K (Mumbai, India)
 Politowski, B R (Cockburnspath, United Kingdom)
 Ramadan, M A (Kuwait City, Kuwait)
 Ramdenee, K (Surinam, Mauritius)
 Rashid, M N (Jeddah, Saudi Arabia)
 Ravindren, A (Dubai, United Arab Emirates)
 Rusere, E (Harare, Zimbabwe)
 Sabra Mamen, M Y A (Cairo, Egypt)
 Saleh, M M (Giza, Egypt)
 Shaikh, S B (Doha, Qatar)
 Siddiqui, O A A (Jeddah, India)
 Tanna, H (Dubai, United Arab Emirates)
 Tharwat, S (Cairo, Egypt)
 Varghese, DJ (Doha, Qatar)
 Vongayi, F (Harare, Zimbabwe)
 Youssri, N K E (Giza, Egypt)
 Yusuf, O B (Lagos, Nigeria)
 Zhamisheva, A (London, United Kingdom)

Module 3.05 Banking option

Agrawal, N M (Mumbai, India)
 Bennett, N F (London, United Kingdom)
 Hutchison, A (Derry, United Kingdom)
 Kalanda, P D (Blantyre, Malawi)

Macfarlane, A K (Bristol, United Kingdom)
 Mazengera, M G (Lilongwe, Malawi)
 Slattery, G (Hong Kong)

FOR INFORMATION:

Our goal is to make ADIT a truly international qualification. As this vision is realised, tax practitioners moving from one country to another will share a globally recognised qualification that sets a global benchmark in international tax expertise. The ADIT standard is supervised by an Academic Board of distinguished and highly respected international tax professionals.

ADIT is a modular qualification with three modules, of which one optional module may be substituted with an extended essay. ADIT is a free-standing qualification which will not give the right to membership of the Chartered Institute of Taxation. However, ADIT holders may apply to become an 'International Tax Affiliate of the Chartered Institute of Taxation'. This ongoing link entitles the individual to use the designatory letters 'ADIT', and a number of additional benefits.

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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