

## **PASS AND PRIZE LIST**

21 July 2021

### **THE CHARTERED TAX ADVISER EXAMINATION – May 2021**

The Chartered Institute of Taxation, the principal body in the United Kingdom concerned solely with taxation, announced today the results from its examinations taken by 1,219 candidates in May 2021. There were also a further 499 candidates who sat one or more papers on the ACA CTA Joint Programme (with ICAEW) and for the first time 51 candidates sat a paper on the newest route to qualification, the CA CTA Joint Programme (with ICAS). In addition, 834 Tax Pathway candidates sat a combination of ATT and CTA papers.

The Institute President, Peter Rayney, commenting on the results said:

"I would like to offer my warmest congratulations to all the candidates who have made progress towards becoming a Chartered Tax Adviser as a result of passing one or more papers at the May 2021 examination, especially in what continues to be an extraordinary time in both their professional and personal lives.

323 candidates have now successfully completed all of the CTA examinations and we very much look forward to welcoming them as members of the Institute in the near future. Included in this figure are 54 candidates who were on the ACA CTA Joint Programme and 71 candidates who have now fully completed the ATT CTA Tax Pathway by passing the CTA element.

We will resume holding our normal Admission Ceremonies when guidelines covering such large scale events permit."

Full details of prizes and results are as follows:

**The Gilbert Burr Medal for the candidate with the highest mark in the Advanced Technical Paper on Taxation of Owner-Managed Businesses.**

The medal has been awarded to Hannah Robson of Harrogate.

**The Victor Durkacz Medal for the candidate with the highest mark in the Advanced Technical Paper on Domestic Indirect Taxation.**

The medal has been awarded to Maximilian Kompart of Cambridge, where he is employed by KPMG.

**The Spofforth Medal for the candidate with the highest mark in the Advanced Technical Paper on Inheritance Tax, Trusts & Estates.**

The medal has been awarded to Thomas Edward Ainge of Coventry, where he is employed by Spencer Gardner Dickins.

**The Ronald Ison Medal for the candidate with the highest mark in the Advanced Technical Paper on Taxation of Individuals.**

The medal has been awarded to David John Hunt of Faversham who is employed by Burgess Hodgson LLP in Canterbury.

**The John Tiley Medal for the candidate with the highest mark in the Advanced Technical Paper on Taxation of Major Corporates.**

The medal has been awarded to Autumn Luanna Murphy of Wigan who is employed by Haines Watts in Manchester.

**The Wreford Voge Medal for the candidate with the highest mark in the Advanced Technical Paper on Cross-Border Indirect Taxation.**

The medal has been awarded to Amar Zaman of Sheffield, where he is employed by BHP LLP.

**The Ian Walker Medal for the candidate with the highest mark in the Awareness Paper.**

The medal has been awarded to Scott Wallace of London, where he is employed by Willkie Farr & Gallagher (UK) LLP.

**The Avery Jones Medal for the candidate with the best performance in the Application and Professional Skills Paper.**

The medal has been awarded to Charles Paul Henry Richards of Exeter who is employed by PKF Francis Clark LLP in Torquay.

**The Chris Jones Prize for the candidate with the highest total marks in two Advanced Technical Papers (taken at the same sitting).**

The prize has been awarded to Chelsea Gilchrist of Blaydon-on-Tyne who is employed by PwC in Newcastle upon Tyne.

**The Croner-i Prize for the candidate with the highest distinction mark in an Advanced Technical paper.**

The prize has been awarded to Thomas Edward Ainge, winner of the Spofforth Medal.

The Medals, Prizes and Distinctions are awarded for each examination paper subject to the discretion of Council and the attainment of a satisfactory standard, regardless of whether the examination requirements for membership have been met.

The Institute Medal and The John Beattie Medal have not been awarded on this occasion.

Distinctions are awarded to candidates for the following papers:

Advanced Technical: Domestic Indirect Taxation

Maximilian Kompart (KPMG, Cambridge)  
Romana Janita Kaur Rai (Lee on Solent)

Advanced Technical: Inheritance Tax, Trusts & Estates

Thomas Edward Ainge (Spencer Gardner Dickins, Coventry)

Advanced Technical: Taxation of Individuals

Richard Nicholas Coldham (Deloitte LLP, London)  
Chloe Driscoll (Duncan & Toplis, Lincoln)  
David John Hunt (Burgess Hodgson LLP, Canterbury)

Advanced Technical: Cross-Border Indirect Taxation

Deborah Pace Ross (Deloitte LLP, Birmingham)  
Khadeeja Patel (Deloitte LLP, Birmingham)  
Adam James Richardson (Deloitte LLP, Leeds)  
Emma Robinson (PwC, Belfast)  
Amar Zaman (BHP LLP, Sheffield)

Advanced Technical: Taxation of Major Corporates

Owen Apedaile (Deloitte LLP, Newcastle upon Tyne)  
Rachel Blunt (Peters Elworthy & Moore, Cambridge)  
Matthew James Hill (BDO LLP, London)  
Francesca Frazer Johnson (PKF Francis Clark LLP, Bristol)  
Matthew Lewis Kernaghan (PwC, Belfast)  
Henry Le Maistre (Operis Group Plc, London)  
Autumn Luanna Murphy (Haines Watts, Manchester)

Application and Professional Skills: Taxation of Individuals

Matthew Newcomb Field (Wright Vigar, Lincoln)  
Charles Paul Henry Richards (PKF Francis Clark LLP, Torquay)

Application and Professional Skills: Taxation of Larger Companies and Groups

Judit Fodor (London)

Application and Professional Skills: Inheritance Tax, Trusts & Estates

Kelly Naomi Greig (Southampton)  
Hannah Payne (Saffery Champness, Manchester)

Distinctions are awarded to candidates whose answers reflect an exceptional level in the Advanced Technical Papers and the Application and Professional Skills Papers.

Distinctions are not awarded for the Awareness Paper.

## **RESULTS BY EXAMINATION**

### **Advanced Technical**

#### Taxation of Owner-Managed Businesses

585 candidates passed this paper out of a total of 883 sitting the examination. A pass rate of 66%.

#### Domestic Indirect Taxation

53 candidates passed this paper out of a total of 92 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 58%.

#### Inheritance Tax, Trusts & Estates

52 candidates passed this paper out of a total of 128 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 41%.

#### Human Capital Taxes

27 candidates passed this paper out of a total of 77 sitting the examination. A pass rate of 35%.

#### Taxation of Individuals

221 candidates passed this paper out of a total of 452 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 49%.

#### Cross-Border Indirect Taxation

32 candidates passed this paper out of a total of 48 sitting the examination with 5 candidates being awarded a distinction. A pass rate of 67%.

#### Taxation of Major Corporates

193 candidates passed this paper out of a total of 362 sitting the examination with 7 candidates being awarded a distinction. A pass rate of 53%.

### **Awareness**

111 candidates passed this paper out of a total of 189 sitting the examination. A pass rate of 59%.

### **Application and Professional Skills**

#### Taxation of Individuals

50 candidates passed out of a total of 91 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 55%.

#### Taxation of Larger Companies and Groups

51 candidates passed this paper out of a total of 71 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 72%.

#### Taxation of Owner-Managed Businesses

131 candidates passed this paper out of a total of 255 sitting the examination. A pass rate of 51%.

#### Human Capital Taxes

18 candidates passed this paper out of a total of 36 sitting the examination. A pass rate of 50%.

#### VAT & Other Indirect Taxes

13 candidates passed this paper out of a total of 23 sitting the examination. A pass rate of 57%.

#### Inheritance Tax, Trusts & Estates

25 candidates passed this paper out of a total of 47 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 53%.

The 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.

The CIOT’s 19,000 members have the practising title of ‘Chartered Tax Adviser’ and the designatory letters ‘CTA’, to represent the leading tax qualification.