

ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – DECEMBER 2025 19 February 2026

Module Pass List

Individual examination passes are as follows (details of overall passes can be found in the **December 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

Abdul Karim, R (Karachi, Pakistan)	Gbonjubola, J A (Lagos, Nigeria)
Abesadze, D (Tbilisi, Georgia)	Gokani, V R (Mumbai, India)
Agarwal, A (Agra, India)	Gomaa, M A (Giza, Egypt)
Ahmed, M S (6 October City, Egypt)	Haider, M (London, United Kingdom)
Ahsan, S (Karachi, Pakistan)	Haq, M I U (Islamabad, Pakistan)
Ajith, A (Pathanamthitta, India)	Hursahye, S (Vacoas, Mauritius)
Akinropo, O (London, United Kingdom)	Hussain, R (Sheffield, United Kingdom)
Akintola, B D (Coventry, United Kingdom)	Ikhaobomhe, R (al-Riyad, Saudi Arabia)
Alaradi, M (Dubai, United Arab Emirates)	Inman, E F B (York, United Kingdom)
Alshorman, H (Dubai, United Arab Emirates)	Ioannou, S (Paphos, Cyprus)
Amoah, I J (Morningside, South Africa)	Jain, S (Dubai, United Arab Emirates)
Andrian dos Santos, A (Dublin, Ireland)	Karolkiewicz, O (Warsaw, Poland)
Annavaram, J R (Chinthakommadinne, India)	Khalil, A K M (Al-Khobar, Saudi Arabia)
Arberry, D (Trowbridge, United Kingdom)	Khan, T (Lahore, Pakistan)
Arriessgado, R V L (Riyadh, Saudi Arabia)	Khizar, M (Al-Khobar, Saudi Arabia)
Asubonteng, R (Leeds, United Kingdom)	Kim, J (Gwacheon, South Korea)
Babushkina, E (Abu Dhabi, United Arab Emirates)	Kirby, S (Mallow, Ireland)
Bahara, J K (London, United Kingdom)	Kuan, C T (Singapore)
Banister, J W (Harrow, United Kingdom)	Kumar, K (Chennai, India)
Barron, J (Brighouse, United Kingdom)	Kumar, R (Mumbai, India)
Bashir, R (Riyadh, Saudi Arabia)	Kumari, I (Gurugram, India)
Bhatia, P (Delhi, India)	Kurup, A V (Al-Khobar, Saudi Arabia)
Brown, D A F (Manchester, United Kingdom)	Lakhani, W A (Karachi, Pakistan)
Bruscolini, D (Luxembourg City, Luxembourg)	Lala, A (Kolkata, India)
Byrne, H (Leeds, United Kingdom)	Lam, K Y N (Hong Kong)
Carless, C (Cardiff, United Kingdom)	Lazorina, E (Limassol, Cyprus)
Chan, K (London, United Kingdom)	Lekstutyte, J (Cardiff, United Kingdom)
Chandrasekaran, S S (Chennai, India)	Lontou, K (Pera Chorio, Cyprus)
Chaurasiya, J (Dubai, United Arab Emirates)	Lupton, M A (Macclesfield, United Kingdom)
Cocodia, B (Lagos, Nigeria)	Machkhoshvili, M (Tbilisi, Georgia)
Coleman, K L (Sheffield, United Kingdom)	Mahamo, P E (Mafeteng, Lesotho)
Cristea, D (Edinburgh, United Kingdom)	Marsden, J N (Lisburn, United Kingdom)
Cui, Y (Hong Kong)	Martin, L (Glasgow, United Kingdom)
Custodio, J D (Birkirkara, Malta)	Matheopoulos, D (Nicosia, Cyprus)
Davies, P (Glasgow, United Kingdom) +	Mattison, A (Bristol, United Kingdom)
Delacoe, G (Durham, United Kingdom)	McCabe, E (Bishopton, United Kingdom)
Do, N T T (Ho Chi Minh City, Vietnam)	Menelaou, S (Nicosia, Cyprus)
Donkor, A T (Accra, Ghana)	Mohamed, R M (Giza, Egypt)
Ehtesham, J (Dubai, United Arab Emirates)	Mundhra, A (Mumbai, India)
Elgezawy, M M (6 October City, Egypt)	Murphy, R (Musselburgh, United Kingdom)
Fava, T (Metz, France)	Ncube, O (Bulawayo, Zimbabwe)
Fazal, M I (Sharjah, United Arab Emirates)	Ndyamuhaki, J (Kampala, Uganda)
Fowler, D (Shipham, United Kingdom)	Neocleous, A (Nicosia, Cyprus)
Garg, H (Sharjah, United Arab Emirates)	Njoroge, M M (Nairobi, Kenya)

Nkemkah, B T (Lagos, Nigeria)
 Nyanseme, S B (Nairobi, Kenya)
 O'Brien, S (Donegal, Ireland)
 Ostwal, R B (Manmad, India)
 Ouhbi, Z (Nantes, France)
 Owiti, S (Nairobi, Kenya)
 Oyekan, K J (Coventry, United Kingdom)
 Pandey, N (Dubai, United Arab Emirates)
 Pangalos, P (Nicosia, Cyprus)
 Papageorgiou, A (Limassol, Cyprus)
 Patel, N (Blackburn, United Kingdom)
 Paulicelli, J (Reading, United Kingdom)
 Politowski, B R (Cockburnspath, United Kingdom)
 Pomfret, G J (Nottingham, United Kingdom)
 Portokalaki, A (London, United Kingdom)
 Rajbhandari, A P (Abu Dhabi, United Arab Emirates)
 Reddy, M S K (Bengaluru, India)
 Roy, K (Sambalpur, India)
 Rukhsar, A (Abu Dhabi, United Arab Emirates)
 Salam, S E (Dubai, United Arab Emirates)
 Samir, M (Cairo, Egypt)
 Saunders, W (Gibraltar)
 Senol, N (London, United Kingdom)
 Shah, A P (Mumbai, India)

Shikoli, A T (Peñaflor, Chile)
 Shingissova, G (Dubai, United Arab Emirates)
 Sikri, U (Delhi, India)
 Silva, J A (Dubai, United Arab Emirates)
 Singh, S (Delhi, India)
 Singh, V (Kolkata, India)
 Skandraaj, S (Chennai, India)
 Smits, B F (Durbanville, South Africa)
 Solomontos, F (Idalion, Cyprus)
 Stellini, A (Hal Għargħur, Malta)
 Suroopjeet, O (Mare Tabac, Mauritius)
 Taylor, L (Pocklington, United Kingdom)
 Thayyil Chalavi, M R (Abu Dhabi, United Arab Emirates)
 Thiyagarajan, S S B (Singapore)
 Thompson, J (Lisburn, United Kingdom)
 Treanor, L (Monaghan, Ireland)
 Vasileiou, E (Athens, Greece)
 Wadiwala, Z (Rainham, United Kingdom)
 Wall, S (Glasgow, United Kingdom) *
 Wazir, M Z (Karachi, Pakistan)
 Younes, A A (Giza, Egypt)
 Ypermachou, N (Geri, Cyprus)
 Zaidi, S H (Dubai, United Arab Emirates)
 Ziegler, A (Hannover, Germany)

Module 2.09 United Kingdom option

Aldridge, C L (St. Albans, United Kingdom)
 Banister, J W (Harrow, United Kingdom)
 Beasleigh, M (Reading, United Kingdom)
 Beckett, M T (Carmarthen, United Kingdom)
 Burt, L (Northwich, United Kingdom) *
 Dand, C (Burnley, United Kingdom)
 Duggan, P J (Altrincham, United Kingdom)
 Duraisamy, U (Slough, United Kingdom)
 Fournier-Morel, O (London, United Kingdom)
 Gillman-Smith, R (London, United Kingdom)
 Hamit, T (London, United Kingdom)
 Ho, Y L (Carshalton, United Kingdom)
 Hughes, H (Llandudno, United Kingdom)
 Hughes, S (Glasgow, United Kingdom)
 Javid, S (Bradford, United Kingdom)
 Kalimzhanova, K (London, United Kingdom)

Kazi, M (Birmingham, United Kingdom)
 Killick, J (London, United Kingdom)
 Kunc, O (London, United Kingdom)
 Luo, X (Southall, United Kingdom)
 Mobasshir, A (Newbury, United Kingdom)
 Patel, N (Blackburn, United Kingdom)
 Qureshi, D W (Northwood, United Kingdom)
 Roberts, J L (Bristol, United Kingdom) + *
 Sofocleous, L (London, United Kingdom)
 Springer, A J (Coventry, United Kingdom)
 Stansfield, B (Kenley, United Kingdom)
 Stoddart, K M (Leeds, United Kingdom)
 Taylor, C (London, United Kingdom)
 Taylor, E (Newport, United Kingdom)
 Wilson, H (Shipleigh, United Kingdom)
 Witter, R J (Manchester, United Kingdom)

Module 3.01 EU Direct Tax option

Chetverikov, S (Houston, TX, United States of America)
 Degerstrom, F K (Bardufoss, Norway)
 Gerada, M (Naxxar, Malta) *
 Graham, C (Dingli, Malta)

Kazmierczak, L M (London, United Kingdom) +
 Kruglov, A (Esch-sur-Alzette, Luxembourg)
 Leivadiotakis, E (Athens, Greece)
 Woronecki, W (Częstochowa, Poland)

Module 3.02 EU VAT option

Alaradi, M (Dubai, United Arab Emirates)
 Dalal, R R (Mumbai, India)
 Fitzpatrick, R (Dublin, Ireland)
 Grover, T (Dubai, United Arab Emirates) +
 Gupta, S (Mumbai, India)
 Jaber, A M (Sharjah, United Arab Emirates)
 Karanicola, T (Luxembourg City, Luxembourg)
 Khan Khattak, A B (Lahore, Pakistan)
 Knygynytska, K (Kyiv, Ukraine)

Kumar, Y T (Dublin, Ireland)
 Liszicza, B (Budapest, Hungary)
 Lukasik, J (Humpolec, Czech Republic)
 Lukasikova, L (Prague, Czech Republic)
 Sharma, A (Jalandhar, India)
 Stanciu, A (Bucharest, Romania)
 Tejawat, R (Udaipur, India)
 Veedu Thulasidas, J V (Riyadh, Saudi Arabia)

Module 3.03 Transfer Pricing option

Adil, A R (Dubai, United Arab Emirates)
Aggarwal, S (Karnal, India) *
Aishwarya, A (Chennai, India)
Akandwanaho, V C (Kampala, Uganda)
Al Harrasi, A S (Muscat, Oman)
Alaiwi, A F (Bu Quwah, Bahrain)
Alduraidi, M (Kuwait City, Kuwait)
Aldworth, E A M (Caerphilly, United Kingdom)
Alsagga, Y O (Riyadh, Saudi Arabia)
Ammirati, M G (London, United Kingdom)
Anderson, C (Horsham, United Kingdom)
Andreone, G (Msida, Malta)
Ashaba, E (Kampala, Uganda)
Aziz, S E (Nasr City, Egypt) *
Basham, H (Newcastle upon Tyne, United Kingdom)
Baz, L (Al-Salimiyyah, Kuwait)
Beckett, P J (Edinburgh, United Kingdom) +
Borg, K (Siggiewi, Malta)
Bowman, A (Preston, United Kingdom)
Brittnacher, C (Trier, Germany)
Brooks, M (Bridgend, United Kingdom)
Bugis, Y M (Jaddat, Saudi Arabia)
Bulkaini, A P (Jagakarsa, Indonesia)
Cairns, S J (Cardiff, United Kingdom)
Castell, J (Beckenham, United Kingdom)
Chan, K (London, United Kingdom)
Chandana, Y S R (Dubai, United Arab Emirates)
Charalambous, N (Edinburgh, United Kingdom)
Chibita, B W (Kampala, Uganda)
Christofi, A (Nicosia, Cyprus)
Corozal, M C (Agius Dometios, Cyprus)
Cox, A L (Bedford, United Kingdom)
Cree, G (Livingston, United Kingdom)
Darwish, F A (Qalubia, Egypt)
De Gast, R J (Broek in Waterland, Netherlands)
Debono, A (Iklin, Malta)
Desai, N D (Mumbai, India)
Desai, P H (Riyadh, Saudi Arabia)
Driscoll, K (Allston, MA, United States of America)
Dvoynikh, A (Vilnius, Lithuania)
Dzeria, V (Flaxweiler, Luxembourg)
El-Adl, M A M A (Cairo, Egypt)
Ellithy, H M (Jeddah, Saudi Arabia)
Elmahdy, Y A E (Giza, Egypt)
Essam, N (Cairo, Egypt)
Farooq, Z (Ajman, United Arab Emirates)
Ferlinc, A J (Nottingham, United Kingdom)
Field, L (London, United Kingdom)
Fol, M M (Giza, Egypt)
Geanina, O (Bucharest, Romania)
Geoghegan, C (Belfast, United Kingdom)
Ghamry, R A (Cairo, Egypt)
Giga, H (Leicester, United Kingdom)
Grieco, F (Baden, Switzerland)
Hari, A (Mumbai, India)
Harinarayana, K (Erlangen, Germany)
Hart, R (Bristol, United Kingdom)
Hillicks, C (Newcastle upon Tyne, United Kingdom)
Hippert, G J (London, United Kingdom)
Hussain, N (Leeds, United Kingdom)
Ikhaobomhe, R (al-Riyad, Saudi Arabia)
Indriyani, S D (Jagakarsa, Indonesia)
Jain, B N (Mumbai, India)
Jaiswal, J (Jaipur, India)
Jawadwala, M (Mumbai, India)
Jeke, A (Harare, Zimbabwe)
Jokhakar, D B (Mumbai, India)
Jones, N (Bristol, United Kingdom)
Jugnarain, A (London, United Kingdom)
Kaminaridou, A (Nicosia, Cyprus)
Katto, T (Kampala, Uganda)
Kayabwe, S (Kampala, Uganda)
Kelsey, A (Kingston upon Thames, United Kingdom)
Kenawy, S M (Cairo, Egypt)
Kesani, S S (Hyderabad, India)
Khalil, M H (Cairo, Egypt)
Khan, Z (Dubai, United Arab Emirates)
Khumalo, N F (Bulawayo, Zimbabwe)
Kljucaric, S (Zagreb, Croatia)
Knowles, S (Edinburgh, United Kingdom)
Kontogiannidis, P (Basel, Switzerland)
Kyalo, I (Nairobi, Kenya)
Lakor, G (Kampala, Uganda)
Lam, K K (Chertsey, United Kingdom)
Lam, K Y N (Hong Kong)
Lameck, L M (Dar es Salaam, Tanzania)
Law, L (Hong Kong)
Lazorina, E (Limassol, Cyprus)
Leckenby, M (Leeds, United Kingdom)
Liddle, R (Newcastle upon Tyne, United Kingdom)
Lundy, C J (Newtownards, United Kingdom)
Mabachi, L D (Harare, Zimbabwe)
Maher, M (Cairo, Egypt)
Mahmoud, Y M (Giza, Egypt)
Mammadov, E (Berlin, Germany)
Mangan, J (London, United Kingdom)
Martis, A (Sotera, Cyprus)
McVicker, J (Nottingham, United Kingdom)
Mhonde, T (Norton, Zimbabwe)
Mifsud, F (Santa Venera, Malta)
Mohamed Aly, S T (Cairo, Egypt)
Mubarak, L A (Karbabad, Bahrain)
Mugura, W (Chivhu, Zimbabwe)
Mung'aru, J W (Thika, Kenya)
Mutimbayi, T E (Bulawayo, Zimbabwe)
Napadaica, V (Bucharest, Romania)
Ndakunda, N N N (Croydon, United Kingdom)
Ndlovu, S N T (Bulawayo, Zimbabwe)
Negm, M N (Giza, Egypt)
Newton, L T (Glasgow, United Kingdom)
O'Brien, S (Donegal, Ireland)
O'Connor, C (Malahide, Ireland)
Orr, R (Wallsend, United Kingdom)
Pandeli, N (Nicosia, Cyprus)
Pariza, J (Lakatameia, Cyprus)
Parkes, S (Sheffield, United Kingdom)
Pastor, C F T (Santa Venera, Malta)
Patel, N (Blackburn, United Kingdom)
Patel, V (Barrie, Canada)
Patrick, S (Glasgow, United Kingdom)

Peebles, B (Newtownards, United Kingdom)
 Pieridou, E (Strovolos, Cyprus)
 Prountzos, K (Lakatameia, Cyprus)
 Qamber, M M (Hamad Town, Bahrain)
 Rabie, M (Paarl, South Africa)
 Radhakrishnan, A (Dubai, United Arab Emirates)
 Rahman, M M (Oldham, United Kingdom)
 Rajagopalan, P (Chennai, India)
 Ramadan, M A (Kuwait City, Kuwait)
 Raza, S Q (Gujrat, Pakistan)
 Razdobarin, V A (Luxembourg City, Luxembourg)
 Sadjady, S (Bristol, United Kingdom)
 Sahukari, R (Srikakulam, India)
 Saluja, K (Gurugram, India)
 Schwan, E G (Barddhaman, India)
 Selvaraj, H (Chennai, India)
 Shabani, M K (Dar es Salaam, Tanzania)
 Shah, D N (Dubai, United Arab Emirates)
 Shanmugam, K (Chennai, India)
 Shaw, E H (Comber, United Kingdom)
 Sheik Abdul Gaffar, M T (Aminjikkarai, India)
 Siavhundu, T (Gweru, Zimbabwe)
 Siddiqui, O A A (Jeddah, Saudi Arabia)
 Sidorova, Z (Bratislava, Slovakia)
 Silungwe, N (Dar es Salaam, Tanzania)
 Singh, G K (Dubai, United Arab Emirates)
 Singh, S (Delhi, India)
 Singla, S (Mumbai, India)
 Skordou, M (Larnaca, Cyprus)
 Smith, D (Airdrie, United Kingdom)

Sonthlia, S (Bhayander, India)
 Sorcaru, C (Bucharest, Romania)
 Sparrow, J Y (Astoria, NY, United States of America)
 Steddy, M (Newport, United Kingdom)
 Stefanova, A (Sofia, Bulgaria)
 Stephen, K (Kampala, Uganda)
 Stoop, M L (London, United Kingdom)
 Suleymanov, I (Baku, Azerbaijan)
 Syrus, K (Noblesville, IN, United States of America)
 Tamosiunas, A (Beidweiler, Luxembourg)
 Tantawy, M M A (Cairo, Egypt)
 Tatouong, P (Calabar, Nigeria)
 Temple, R (Horsham, United Kingdom)
 Thoma, T (Nicosia, Cyprus)
 Thomas, S (Vaikom, India)
 Townsend, J (Lucan, Ireland)
 Uddin, M Y (Riyadh, Saudi Arabia)
 Ussenova, N (Sabinov, Slovakia)
 Vakharia, Y D (Mumbai, India)
 Valentin, V A (Bucharest, Romania)
 Vlasakova, A (Baar, Switzerland)
 Watson, R (York, United Kingdom)
 Welsh, R (Nottingham, United Kingdom)
 Xie, C (Dublin, Ireland)
 Xin, J (Dublin, Ireland)
 Yu Jie, T (Singapore)
 Zahra, F (Aluva, India)
 Zammit, C (Zurrieq, Malta)
 Zebert, B A (Cape Town, South Africa)

Module 3.04 Energy Resources option

Abdelmoniem, A A (Cairo, Egypt)
 Afolabi, A G (Lagos, Nigeria)
 Alexandra, S (Bucharest, Romania)
 Ali, M (Dubai, United Arab Emirates)
 Amin, U (Karachi, Pakistan)
 Amoah, I J (Morningside, South Africa)
 Banza, P (Lusaka, Zambia)
 Beattie, J (Blairgowrie, United Kingdom)
 Ben Khadra, T (Kuwait City, Kuwait)
 Blair-Watt, S (Edinburgh, United Kingdom)
 Bundhoo, S M (Vacoas, Mauritius)
 Chirikure, T S (Harare, Zimbabwe)
 Chiwa, J (Harare, Zimbabwe)
 Cirstea, M (Bucharest, Romania)
 Fayed, A M (Cairo, Egypt)
 Ghouri, M K (Riyadh, Saudi Arabia)
 Goyal, A K (Delhi, India)
 Gupta, A (Karnal, India)
 Gupta, S (Noida, India)
 Hassan, M (Lahore, Pakistan)
 Iqbal, M F (Dublin, Ireland)
 Jabbour, G A (Jeddah, Saudi Arabia)
 Jagasia, D R (Singapore)
 Karam, M (Cairo, Egypt)
 Karthikeyan, S (Chennai, India)
 Kato, J (Kampala, Uganda)
 Kirabira, A (Kampala, Uganda)
 Kosgei, H J (Nairobi, Kenya)
 Mahachi, N (Harare, Zimbabwe)

Mahmoud, A B (Cairo, Egypt)
 Manase, L E (Kacyiru, Rwanda)
 Mangena, N (Bulawayo, Zimbabwe)
 Massoud, A E (Cairo, Egypt)
 Mbata, P (Thika, Kenya)
 Mehmwal, N (Jaipur, India)
 Mehrotra, R (Agra, India)
 Mendonca, R L (Kraków, Poland)
 Mishra, S (Noida, India)
 Mite, D (Edinburgh, United Kingdom)
 Mohy El-Dien, O (Abu Dhabi, United Arab Emirates)
 Muigai, J M (Nairobi, Kenya)
 Mukorah, F (Harare, Zimbabwe)
 Murphy, R (Glasgow, United Kingdom)
 Muzumara, T (Lusaka, Zambia)
 Nadreck, P (Bulawayo, Zimbabwe)
 Naduvile Purayil, R (Al-Ayn, United Arab Emirates)
 Namugumya, D (Kampala, Uganda)
 Njerere, N T (Ruwa, Zimbabwe)
 Olusola, J O (Lagos, Nigeria)
 Orobiyi, A O (Lagos, Nigeria)
 Shakhmagambetova, G (Astana, Kazakhstan)
 Sharma, V (Bangalore, India)
 Small, D (Zug, Switzerland)
 Tanasi, B (Kampala, Uganda)
 Tawfik, I M (Nasr City, Egypt)
 Taylor, A (Glasgow, United Kingdom) +
 Taziwa, P B (London, United Kingdom)
 Temba, C F (Dar es Salaam, Tanzania)

Terkawi, O A (al-Riyad, Saudi Arabia)
Tsengerai, A T (Harare, Zimbabwe)

Umar, M (Karachi, Pakistan)
Wilson, D (Belfast, United Kingdom))

FOR INFORMATION:

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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.

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Email: rclarke@adit.org