

PASS AND PRIZE LIST

21 January 2026

THE CHARTERED TAX ADVISER EXAMINATION – November 2025

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 910 candidates in November 2025. There were also a further 313 candidates who sat one or more papers on the ACA CTA Joint Programme (with ICAEW) and 26 candidates sat a paper on the CA CTA Joint Programme (with ICAS). In addition, 1,165 Tax Pathway candidates sat a combination of ATT and CTA papers.

The Institute President, Nichola Ross Martin, commenting on the results said:

"I would like to offer my warmest congratulations to those candidates who have passed all of the necessary exams for CIOT membership as well as those who have made progress towards becoming a Chartered Tax Adviser after passing one or more papers at the November 2025 examination session. They should be really proud of their hard work, dedication and effort. The exams set a high standard and successful candidates can be proud of their achievements.

351 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 66 candidates who were on the ACA CTA Joint Programme, 5 candidates who were on the CA CTA Joint Programme and 119 candidates who have now fully completed the ATT CTA Tax Pathway by passing the CTA element.

I very much look forward to welcoming the new members into the Institute at the next Admissions Ceremony."

Full details of prizes and results are as follows:

The Institute Medal for the candidate who has completed the CTA qualification by achieving first time passes in all the required tax exams, regardless of route sat, and having achieved the best overall performance (the exams could be taken at one exam session or over a number of exam sessions).

The medal has been awarded to Jordan Wright of Nottingham and they are employed by Duncan & Toplis Ltd in Grantham.

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 Corey Matthew Jones of Y Fflint and they are employed by DJH in Ellesmere Port.

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 Amelia Kate Tapp of Newton Abbot and they are employed by BDO LLP in Reading.

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 Alice Elizabeth Leigh Green of Teignmouth and they are employed by Bishop Fleming LLP in Exeter.

The John Beattie Medal for the candidate with the highest mark in the Advanced Technical Paper on Human Capital Taxes.

The medal has been awarded to Rachel Sophie Jackson of Bradford and they are employed by BDO LLP in Leeds.

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 Perla Hoffman of London where they are employed by Stone & Co Services Ltd.

The John Tiley Medal for the candidate with the highest mark in the Advanced Technical Paper on Taxation of Larger Companies and Groups.

The medal has been jointly awarded to Daniel Rechnic Moreno of London where they are employed by BDO LLP and Henry Joseph Lord of London where they are employed by Buzzacott LLP.

The Wreford Voge Medal for the candidate with the highest mark in the Advanced Technical Paper on Cross Border and Environmental Taxes.

The medal has been awarded to Benjamin Thompson of Edinburgh.

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

The medal has been awarded to Susan Caroline van der Byl of London and they are employed by Nephos Group Ltd in Cheltenham.

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

The medal has been awarded to Daniel Sean Collings of Edinburgh where they are employed by Chiene & Tait Chartered Accountants.

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 Lauren MacLaren of Lancing and they are employed by Humphrey & Co in Eastbourne.

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

The prize has been awarded to Alice Elizabeth Leigh Green, 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.

Distinctions are awarded to candidates for the following papers:

Advanced Technical: Taxation of Owner-Managed Businesses

Sebastian Charles de Villiers Kuun (Grant Thornton UK Advisory & Tax LLP, London)

Corey Matthew Jones (DJH, Ellesmere Port)

Harry Tomlinson (Hazlewoods Management Services Ltd, Cheltenham)

Advanced Technical: Inheritance Tax, Trusts & Estates

Scarlet Alannah Jane Gray (TC Lang Bennetts, Truro)

Alice Elizabeth Leigh Green (Bishop Fleming LLP, Exeter)

Nicola Jayne Lloyd (Green & Co, Cwmbran)

Advanced Technical: Taxation of Individuals

Chelsea Bethan Christopher (Coutts, Bristol)
Perla Hoffman (Stone & Co Services Ltd, London)
Alexandra Elizabeth Isaacs (Cooper Parry Advisory Ltd, Reading)

Advanced Technical: Domestic Indirect Taxation

Morgan Cerys Davy (BDO LLP, London)
Georgia Lea (Deloitte LLP, Newcastle upon Tyne)
Amelia Kate Tapp (BDO LLP, Reading)

Application and Professional Skills: Inheritance Tax, Trusts & Estates

Daniel Sean Collings (Chiene & Tait Chartered Accountants, Edinburgh)
Hannah Louise Hampton (Crowe UK LLP, Cheltenham)
Arianna Balestrieri (Pirola Pennuto Zei & Associati Ltd, London)

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

316 candidates passed this paper out of a total of 589 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 54%.

Domestic Indirect Taxation

37 candidates passed this paper out of a total of 64 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 58%.

Inheritance Tax, Trusts & Estates

31 candidates passed this paper out of a total of 73 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 42%.

Human Capital Taxes

31 candidates passed this paper out of a total of 49 sitting the examination. A pass rate of 63%.

Taxation of Individuals

187 candidates passed this paper out of a total of 373 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 50%.

Cross Border and Environmental Taxes

23 candidates passed this paper out of a total of 47 sitting the examination. A pass rate of 49%.

Taxation of Larger Companies and Groups

181 candidates passed this paper out of a total of 269 sitting the examination. A pass rate of 67%.

Awareness

69 candidates passed this paper out of a total of 127 sitting the examination. A pass rate of 54%.

Application and Professional Skills

Taxation of Individuals

102 candidates passed out of a total of 168 sitting the examination. A pass rate of 61%.

Taxation of Larger Companies and Groups

59 candidates passed this paper out of a total of 110 sitting the examination. A pass rate of 54%.

Taxation of Owner-Managed Businesses

110 candidates passed this paper out of a total of 184 sitting the examination. A pass rate of 60%.

VAT and Other Indirect Taxes

8 candidates passed this paper out of a total of 22 sitting the examination. A pass rate of 36%.

Inheritance Tax, Trusts & Estates

25 candidates passed this paper out of a total of 32 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 78%.

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 has over 20,000 members who have the practising title of ‘Chartered Tax Adviser’ and the designatory letters ‘CTA’, to represent the leading tax qualification.