

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

### **Awards, Distinctions and Overall Pass List**

The Chartered Institute of Taxation (CIOT), the principal body in the United Kingdom concerned solely with taxation, announced today the results of its ADIT examinations held on 9, 10 and 11 December 2025.

728 students sat a total of 774 exams in December 2025, in 64 countries around the world via the CIOT's online exam system. 424 students passed at least one exam.

A total of 90 students, six of whom have achieved a distinction, have completed ADIT in the last six months. The ADIT qualification is now held by 2,464 tax practitioners in 97 countries and territories.

### **CIOT President Nichola Ross Martin, commenting on the results, said:**

"Many congratulations to our newest ADIT graduates for their outstanding achievements in the latest examinations. At the CIOT we continue to be impressed by the knowledge, skill and commitment of our students across the world; their dedication to their ADIT studies alongside other commitments is truly inspiring. We look forward to welcoming as many students as possible at the ADIT Awards Ceremony later this year.

"I'm pleased to also commend the recipients of our six medals and prizes, sponsored by tax industry leaders, which serve to highlight remarkable performances from students across each module at the most recent examinations.

"We hope to continue seeing many ADIT students, graduates and International Tax Affiliates attending and participating in our exciting programme of events for 2026, whether online or in-person. These events provide valuable opportunities for the ADIT community to come together to share knowledge and extend their professional networks."

### **Awards**

#### **The Heather Self Medal for the best overall performance in Module 1 Principles of International Taxation**

The medal has been awarded to Mr Padrig Davies of Glasgow, United Kingdom, who is employed by HMRC.

#### **The Raymond Kelly Medal for the best overall performance in Module 2.09 United Kingdom option**

The medal has been awarded to Mr Jamie Roberts of Bristol, United Kingdom, who is employed by PwC.

#### **The Tom O'Shea Prize for the best overall performance in Module 3.01 EU Direct Tax option**

The prize has been awarded to Mr Lukasz Kazmierczak of London, United Kingdom, who is employed by Warner Bros. Discovery.

#### **The IVA Prize for the best overall performance in Module 3.02 EU VAT option**

The prize has been awarded to Mr Tarun Grover of Dubai, United Arab Emirates, who is employed by MMJS Consulting.

#### **The Croner-i Prize for the best overall performance in Module 3.03 Transfer Pricing option**

The prize has been awarded to Mr Peter Beckett of Edinburgh, United Kingdom, who is employed by HMRC.

#### **The Wood Mackenzie Prize for the best overall performance in Module 3.04 Energy Resources option**

The prize has been awarded to Mrs Alison Taylor of Glasgow, United Kingdom, who is employed by HMRC in Newcastle upon Tyne.

**Distinctions were awarded for excellence in three examinations, or two examinations and an extended essay, to the following successful candidates:**

- Mr Sahil Aggarwal of Karnal, India, who is employed by EY in Gurugram;
- Miss Sandra Aziz of Nasr City, Egypt;
- Ms Laura Burt of Northwich, United Kingdom, who is employed by HM Treasury in London;
- Ms Martina Gerada of Naxxar, Malta;
- Mr Jamie Roberts of Bristol, United Kingdom, who is employed by PwC; and
- Mr Stephen Wall of Glasgow, United Kingdom, who is employed by HMRC.

**As a result of the December 2025 examinations, the following 84 individuals have now completed all the components to be awarded the ADIT qualification and may now apply to become International Tax Affiliates of the Chartered Institute of Taxation:**

Afolabi, A G (Lagos, Nigeria)  
Aggarwal, S (Karnal, India) \*  
Ahmed, M S (6 October City, Egypt)  
Ajith, A (Pathanamthitta, India)  
Amoah, I J (Morningside, South Africa)  
Aziz, S E (Nasr City, Egypt) \*  
Banza, P (Lusaka, Zambia)  
Borg, K (Siggiewi, Malta)  
Bundhoo, S M (Vacoas, Mauritius)  
Burt, L (Northwich, United Kingdom) \*  
Chandrasekaran, S S (Chennai, India)  
Chetverikov, S (Houston, TX, United States of America)  
Debono, A (Iklin, Malta)  
Degerstrom, F K (Bardufoss, Norway)  
Duggan, P J (Altrincham, United Kingdom)  
Fayed, A M (Cairo, Egypt)  
Fol, M M (Giza, Egypt)  
Gerada, M (Naxxar, Malta) \*  
Ghouri, M K (Riyadh, Saudi Arabia)  
Goyal, A K (Delhi, India)  
Graham, C (Dingli, Malta)  
Gupta, S (Noida, India)  
Hari, A (Mumbai, India)  
Hart, R (Bristol, United Kingdom)  
Hassan, M (Lahore, Pakistan)  
Hughes, S (Glasgow, United Kingdom)  
Iqbal, M F (Dublin, Ireland)  
Jabbour, G A (Jeddah, Saudi Arabia)  
Jaber, A M (Sharjah, United Arab Emirates)  
Jawadwala, M (Mumbai, India)  
Jokhakar, D B (Mumbai, India)  
Karam, M (Cairo, Egypt)  
Karthikeyan, S (Chennai, India)  
Kato, J (Kampala, Uganda)  
Kazmierczak, L M (London, United Kingdom) +  
Kirabira, A (Kampala, Uganda)  
Knygynytska, K (Kyiv, Ukraine)  
Kontogiannidis, P (Basel, Switzerland)  
Kosgei, H J (Nairobi, Kenya)  
Kruglov, A (Esch-sur-Alzette, Luxembourg)  
Kunc, O (London, United Kingdom)  
Law, L (Hong Kong)  
Lukasik, J (Humpolec, Czech Republic)  
Mahachi, N (Harare, Zimbabwe)  
Manase, L E (Kacyiru, Rwanda)  
Mangena, N (Bulawayo, Zimbabwe)  
Martin, L (Glasgow, United Kingdom)  
Mbata, P (Thika, Kenya)  
Mehmwal, N (Jaipur, India)  
Mendonca, R L (Kraków, Poland)  
Mifsud, F (Santa Venera, Malta)  
Mite, D (Edinburgh, United Kingdom)  
Muigai, J M (Nairobi, Kenya)  
Mukorah, F (Harare, Zimbabwe)  
Nadreck, P (Bulawayo, Zimbabwe)  
Naduvile Purayil, R (Al-Ayn, United Arab Emirates)  
Nyanseme, S B (Nairobi, Kenya)  
Olusola, J O (Lagos, Nigeria)  
Patel, N (Blackburn, United Kingdom)  
Roberts, J L (Bristol, United Kingdom) + \*  
Salam, S E (Dubai, United Arab Emirates)  
Shakhmagambetova, G (Astana, Kazakhstan)  
Sharma, V (Bangalore, India)  
Siddiqui, O A A (Jeddah, Saudi Arabia)  
Sidorova, Z (Bratislava, Slovakia)  
Silungwe, N (Dar es Salaam, Tanzania)  
Small, D (Zug, Switzerland)  
Sonthlia, S (Bhayander, India)  
Sorcaru, C (Bucharest, Romania)  
Stefanova, A (Sofia, Bulgaria)  
Stellini, A (Ħal Għargħur, Malta)  
Stoddart, K M (Leeds, United Kingdom)  
Tanasi, B (Kampala, Uganda)  
Taziwa, P B (London, United Kingdom)  
Thompson, J (Lisburn, United Kingdom)  
Treanor, L (Monaghan, Ireland)  
Tsengerai, A T (Harare, Zimbabwe)  
Vakharia, Y D (Mumbai, India)  
Veedu Thulasidas, J V (Riyadh, Saudi Arabia)  
Wall, S (Glasgow, United Kingdom) \*  
Watson, R (York, United Kingdom)  
Ypermachou, N (Geri, Cyprus)  
Yu Jie, T (Singapore)  
Zammit, C (Zurrieq, Malta)

+ = Award Winner

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

**Candidates may present an extended essay in place of either Module 2 or Module 3. The following six candidates successfully completed an extended essay in the period between August 2025 and January 2026 and completed the required examinations prior to the December 2025 sitting. Therefore, they have now completed all the components to be awarded the ADIT qualification:**

Arslan, A (Al Khuwair, Oman)

Nicoletta, L (Sutton, United Kingdom)

Pillai, V (London, United Kingdom)

Shivakumar, K (Bengaluru, India)

Staicu, A (Bucharest, Romania)

Thottammariyil, N S (Kochi, India)

**The following 14 candidates have met the ACA CTA Joint Programme examination requirements of the Chartered Institute of Taxation and the Institute of Chartered Accountants in England and Wales as a result of the ADIT December 2025 examination session:**

Beasleigh, M (Reading, United Kingdom)

Dand, C (Burnley, United Kingdom)

Fournier-Morel, O (London, United Kingdom)

Gillman-Smith, R (London, United Kingdom)

Ho, Y L (Carshalton, United Kingdom)

Hughes, H (Llandudno, United Kingdom)

Javid, S (Bradford, United Kingdom)

Killick, J (London, United Kingdom)

Mobasshir, A (Newbury, United Kingdom)

Qureshi, D W (Northwood, United Kingdom)

Stansfield, B (Kenley, United Kingdom)

Taylor, C (London, United Kingdom)

Taylor, E (Newport, United Kingdom)

Springer, A J (Coventry, United Kingdom)

+ = Award Winner

Candidates who have passed individual examination papers are listed in the **December 2025 Module Pass List**, available at [www.tax.org.uk/adit/pass-lists](http://www.tax.org.uk/adit/pass-lists).

## Results Statistics

### Module 1 Principles of Int. Tax

Pass	137
Fail	163
	-
Total number of candidates	300
	-
Pass rate	46%

### Module 2.09 United Kingdom

Pass	32
Fail	42
	-
Total number of candidates	74
	-
Pass rate	43%

### Module 3.01 EU Direct Tax

### Module 3.02 EU VAT

### Module 3.03 Transfer Pricing

### Module 3.04 Energy Resources

Pass	8	17	179	62
Fail	3	10	99	21
	-	-	-	-
Total number of candidates	11	27	278	83
	-	-	-	-
Pass rate	73%	63%	64%	75%

**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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