

PASS AND PRIZE LIST
20 July 2023

THE CHARTERED TAX ADVISER EXAMINATION – May 2023

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 810 candidates in May 2023. There were also a further 393 candidates who sat one or more papers on the ACA CTA Joint Programme (with ICAEW) and 42 candidates sat a paper on the CA CTA Joint Programme (with ICAS). In addition, 1,010 Tax Pathway candidates sat a combination of ATT and CTA papers.

The Institute President, Gary Ashford, commenting on the results said:

"I would like to offer my heartfelt 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 May 2023 examination session. They should be really proud of their hard work, dedication and effort, it has paid off.

330 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 80 candidates who were on the ACA CTA Joint Programme, 14 candidates who were on the CA CTA Joint Programme and 90 candidates who have now fully completed the ATT CTA Tax Pathway by passing the CTA element.

We look forward to welcoming those new members into the Institute at the next Admission 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 Owen Apedaile of Newcastle upon Tyne where he is employed by Deloitte LLP.

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 Samantha Townsend of Warrington, who is employed by Grant Thornton UK LLP in Liverpool.

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 Jessica Heinen of Okehampton, who is employed by PKF Francis Clark LLP in Exeter.

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 Hollie Louise Parker of Southampton where she is employed by Evelyn Partners.

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 Mandar Bhusari of London where he is employed by Deloitte LLP.

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 Thomas Simon Andrews-Faulkner of Reading where he is employed by Vialto Partners.

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 awarded to Andrew Bywaters of Luton, who is employed by I Hennig & Co Ltd in London.

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 Cameron Murgatroyd of Reading where he is employed by Deloitte LLP.

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

The medal has been awarded to Zoe Grace Dixon of Derby, who is employed by KPMG LLP in Reading.

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

The medal has been awarded to Jordan John Kelly of Oldbury, who is employed by Bluewater Tax Ltd in Edgbaston.

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 George Apps of London where he is employed by Macfarlanes LLP.

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

The prize has been awarded to Hollie Louise Parker of Southampton, 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

Seth Abramson (EY, Leeds)
Alexandros Angelides (Freeths LLP, Nottingham)
Beatrice Eleanor Ballamy (EY, London)
James Lawrence Cole (Donald Reid Ltd, Maidenhead)
Jack Henry Davis (PwC, Birmingham)
Jonathan Harvey (Moore Kingston Smith, London)
Dominic Hughes (RSM, Crawley)
Holly Hughes (Magma Partners Ltd, Rugby)
Muhammad Usman Javid (Deloitte LLP, Manchester)
Paul John Lilburn Moth (Grant Thornton, Belfast)
Andrew Macleod (Bishop Fleming LLP, Bristol)
Sam Talbot (Moore Kingston Smith, London)
Samantha Townsend (Grant Thornton UK LLP, Liverpool)

Advanced Technical: Domestic Indirect Taxation

Jessica Heinen (PKF Francis Clark LLP, Exeter)

Advanced Technical: Inheritance Tax, Trusts & Estates

Hollie Louise Parker (Evelyn Partners, Southampton)

Advanced Technical: Human Capital Taxes

Mandar Bhusari (Deloitte LLP, London)

Meera Alkesh Desai (Deloitte LLP, London)

Advanced Technical: Taxation of Individuals

Thomas Simon Andrews-Faulkner (Vialto Partners, Reading)

Lucy Denning (EY, Bristol)

Stephen William Finlay (Moore (NI) LLP, Belfast)

Ramya Gocouladasse alias Souloramane (Deloitte LLP, London)

Isabel Ruth Hampson (Azets Holdings Ltd, Southampton)

Bethany Jane Kingman (Foot Anstey LLP, Exeter)

Joseph Kynman (Lloyd Dowson, Bridlington)

Amy Jade Lily Rubens (Anderson Anderson & Brown LLP, London)

Advanced Technical: Cross-Border Indirect Taxation

Cameron Murgatroyd (Deloitte LLP, Reading)

Advanced Technical: Taxation of Larger Companies and Groups

Andrew Bywaters (I Hennig & Co Ltd, London)

Sam Vance Collett (London)

Joshua Michael Charles Kirk (Deloitte LLP, London)

Conor James O'Leary (KPMG LLP, Leeds)

Abbey Ella Short (Albert Goodman, Taunton)

Brodie Summerfield (BDO LLP, London)

Application and Professional Skills: Taxation of Individuals

Jordan John Kelly (Bluewater Tax Ltd, Edgbaston)

Samuel James Christopher Martin (Wilson Wright LLP, London)

Gregory Pennington (Maxwells Chartered Accountants, Bridgwater)

Jordan Smith (Larking Gowen LLP, Norwich)

Application and Professional Skills: Taxation of Larger Companies and Groups

Laura Kaczmarek (Anderson Anderson & Brown LLP, Aberdeen)

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

313 candidates passed this paper out of a total of 535 sitting the examination with 13 candidates being awarded a distinction. A pass rate of 59%.

Domestic Indirect Taxation

31 candidates passed this paper out of a total of 58 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 53%.

Inheritance Tax, Trusts & Estates

33 candidates passed this paper out of a total of 76 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 43%.

Human Capital Taxes

41 candidates passed this paper out of a total of 55 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 75%.

Taxation of Individuals

284 candidates passed this paper out of a total of 378 sitting the examination with 8 candidates being awarded a distinction. A pass rate of 75%.

Cross-Border Indirect Taxation

31 candidates passed this paper out of a total of 51 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 61%.

Taxation of Larger Companies and Groups

202 candidates passed this paper out of a total of 288 sitting the examination with 6 candidates being awarded a distinction. A pass rate of 70%.

Awareness

83 candidates passed this paper out of a total of 141 sitting the examination. A pass rate of 59%.

Application and Professional Skills

Taxation of Individuals

52 candidates passed out of a total of 69 sitting the examination with 4 candidates being awarded a distinction. A pass rate of 75%.

Taxation of Larger Companies and Groups

52 candidates passed this paper out of a total of 75 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 69%.

Taxation of Owner-Managed Businesses

105 candidates passed this paper out of a total of 181 sitting the examination. A pass rate of 58%.

Human Capital Taxes

11 candidates passed this paper out of a total of 19 sitting the examination. A pass rate of 58%.

VAT & Other Indirect Taxes

14 candidates passed this paper out of a total of 26 sitting the examination. A pass rate of 54%.

Inheritance Tax, Trusts & Estates

9 candidates passed this paper out of a total of 22 sitting the examination. A pass rate of 41%.

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 19,700 members who have the practising title of ‘Chartered Tax Adviser’ and the designatory letters ‘CTA’, to represent the leading tax qualification.