

PASS AND PRIZE LIST

15 July 2026

THE CHARTERED TAX ADVISER EXAMINATION – May 2026

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 870 candidates in May 2026. There were also a further 434 candidates who sat one or more papers on the ACA CTA Joint Programme (with ICAEW) and 67 candidates sat a paper on the CA CTA Joint Programme (with ICAS). In addition, 669 ATT CTA Tax Pathway candidates sat one or more CTA papers.

The Institute President, Paul Aplin, 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 May 2026 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.

353 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 73 candidates who were on the ACA CTA Joint Programme, 17 candidates who were on the CA CTA Joint Programme and 134 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 Adam Wyatt of Leeds where they are employed by Forvis Mazars 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 Perla Hoffman of London where they are employed by Stone & Co Services Ltd.

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 Bailey McCrindle of Belfast where they are employed by Grant Thornton Advisors (NI) LLP.

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 Caitlin Jacquot of Hemel Hempstead and they are employed by KPMG LLP in London.

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 Leah Hope Simpson of Aberdeen where they are employed by AAB Business & Tax Advisory 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 Chadley Timson of Hinckley and they are employed by Mark J Rees LLP in Leicester.

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 Freya Tuulikki Webb of Shrewsbury where they are employed by WR Partners.

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 jointly awarded to Amelia Kate Tapp of Newton Abbot and they are employed by BDO LLP in Reading and Ben Jonathan Sunderland of Manchester where they are employed by RSM UK.

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

The medal has been awarded to Mason Lorence Duthie of Wigan and they are employed by KPMG LLP in Manchester.

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

The medal has been awarded to Niamh Orla McAnulty of Epping and they are employed by Kreston Reeves LLP in London.

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 Robert Hartley of London where they are employed by Charter Tax Consulting Ltd.

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

The prize has been awarded to Perla Hoffman, winner of The Gilbert Burr 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

Lynsey Blair (Deloitte LLP, Edinburgh)
Chelsea Bethan Christopher (Coutts, Bristol)
Lucy Jane Downes (RSM UK, Leeds)
Oliver James Edwards (MHA Advisory Ltd, Birmingham)
Danielle Jade Fairhead (Menzies LLP, Leatherhead)
Perla Hoffman (Stone & Co Services Ltd, London)
Antonia Jane Kitchiner (Gravita Business Services II Ltd, London)
Elliot Piers Lamb (RSM UK, Chester)
Emily Rajbhandari (EY UK LLP, Leeds)
Jacques Robinson (RSM UK, London)
Thomas Stockton (Forbes Dawson Ltd, Altrincham)
Connie Thomson (AAB Business & Tax Advisory LLP, Aberdeen)
Isaac James Wilkinson (Fairhurst Accountants, Wigan)

Advanced Technical: Inheritance Tax, Trusts & Estates

Caitlin Jacquot (KPMG LLP, London)

Michael Robert Jobling (Dixon Wilson Chartered Accountants, London)

Advanced Technical: Taxation of Larger Companies and Groups

Freya Tuulikki Webb (WR Partners, Shrewsbury)

Christopher Carl Mantaounis (Deloitte LLP, Reading)

Application and Professional Skills: Taxation of Larger Companies and Groups

Bilal Khan (BDO LLP, London)

Application and Professional Skills: Taxation of Owner-Managed Businesses

Lloyd Jack Collier (S&W Partners Group Ltd, Bristol)

Application and Professional Skills: Inheritance Tax, Trusts & Estates

Claire Louise Conway (Armstrong Watson, Newcastle upon Tyne)

Niamh Orla McAnulty (Kreston Reeves LLP, London)

Harry Peter Myall (S&W Partners Group Ltd, Beaconsfield)

Serena Mao-Ramakrishnan (Saffery LLP, 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

288 candidates passed this paper out of a total of 594 sitting the examination with 13 candidates being awarded a distinction. A pass rate of 48%.

Domestic Indirect Taxation

33 candidates passed this paper out of a total of 84 sitting the examination. A pass rate of 39%.

Inheritance Tax, Trusts & Estates

42 candidates passed this paper out of a total of 94 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 45%.

Human Capital Taxes

16 candidates passed this paper out of a total of 34 sitting the examination. A pass rate of 47%.

Taxation of Individuals

214 candidates passed this paper out of a total of 391 sitting the examination. A pass rate of 55%.

Cross Border and Environmental Taxes

27 candidates passed this paper out of a total of 53 sitting the examination. A pass rate of 51%.

Taxation of Larger Companies and Groups

274 candidates passed this paper out of a total of 371 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 74%.

Awareness

111 candidates passed this paper out of a total of 159 sitting the examination. A pass rate of 70%.

Application and Professional Skills

Taxation of Individuals

64 candidates passed out of a total of 118 sitting the examination. A pass rate of 54%.

Taxation of Larger Companies and Groups

70 candidates passed this paper out of a total of 123 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 57%.

Taxation of Owner-Managed Businesses

100 candidates passed this paper out of a total of 170 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 59%.

VAT and Other Indirect Taxes

16 candidates passed this paper out of a total of 30 sitting the examination. A pass rate of 53%.

Inheritance Tax, Trusts & Estates

25 candidates passed this paper out of a total of 33 sitting the examination with 4 candidates being awarded a distinction. A pass rate of 76%.

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.