

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 6, 7 and 8 June 2023.

777 students sat a total of 833 exams in June 2023, in 68 countries around the world via the CIOT's online exam system. 453 students passed at least one exam.

A total of 147 students, eleven of whom have achieved a distinction, have completed ADIT in the last six months. The ADIT qualification is now held by 1,908 tax practitioners in 91 countries and territories.

CIOT President Gary Ashford, commenting on the results, said:

“Congratulations to ADIT students around the world who have successfully passed their latest exams. At the CIOT, we continue to be impressed by the calibre of students undertaking the qualification, and their intellectual and professional development is something to be truly proud of. It will be a privilege to applaud the hard work demonstrated by our graduates at the forthcoming ADIT Awards Ceremony.

“ADIT graduates will understand more than anyone the rigorous demands of this prestigious qualification, which is why it is held in such esteem by employers throughout the international tax community. I look forward to welcoming many graduates who will take the opportunity to join us as International Tax Affiliates, as you will be upholding the highest professional and ethical standards throughout your careers in international tax.

“For those students with exams remaining, I wish you continued success in your studies and encourage you to gain recognition for your ADIT achievements thus far, through a range of standalone and modular certificates designed to mark progression through the qualification.

“Alongside our 147 new ADIT graduates, I am delighted to congratulate the 35 students who have completed the ACA CTA Joint Programme and the five students who have completed the CA CTA Joint Programme through the available ADIT exam routes. We look forward to welcoming you as valued members of the CIOT.

“We are excited to see how ADIT enriches our students' careers and the wider international tax landscape, where we are confident that they will make meaningful contributions.”

Awards

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

The medal has been awarded to Mr Ben Campbell of Chislehurst, 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 Miss Sarah Lancaster of Bristol, United Kingdom, who is employed by Deloitte.

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

The prize has been awarded to Miss Hanna Holubnychy of Leeds, United Kingdom, who is employed by EY.

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

The prize has been awarded to Mr Maciej Bonk of Aberdeen, United Kingdom, who is employed by EY.

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

The prize has been awarded to Mrs Tracy Judith Akello of Kampala, Uganda, who is employed by the Uganda Revenue Authority.

The Worshipful Company of Tax Advisers Prize for the highest mark in Module 3 (All other options)

The prize has been awarded to Miss Kerry Smith of London, United Kingdom, who is employed by HMRC and sat Module 3.02 EU VAT option.

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

- Nicola Attard of Swieqi, Malta;
- Alexandru Barbu of Bucharest, Romania, who is employed by KPMG;
- Gregory Britton of Edinburgh, United Kingdom, who is employed by HMRC;
- Peter Donaldson of Guildford, United Kingdom;
- Theodoros Ellinas of Strovolos, Cyprus;
- Kelly Greig of Southampton, United Kingdom, who is employed by Steele Raymond LLP;
- Luke McMillan of Leeds, United Kingdom, who is employed by Deloitte;
- Anastasiia Melnyk of London, United Kingdom;
- Rajan Patel of London, United Kingdom, who is employed by HMRC;
- Chia Chiang Tan of London, United Kingdom; and
- Kieran Steve Vassallo of Pieta, Malta, who is employed by KPMG.

As a result of the June 2023 examinations, the following 141 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:

Adiga, M (Mumbai, India)	Christou, R (Limassol, Cyprus)
Agrawal, N N (Pune, India)	Chrysanthou, I (Paphos, Cyprus)
Agrawal, P (Nagpur, India)	Chrysostomou, E (Nicosia, Cyprus)
Ahn, E J (Seo-Gu, South Korea)	Cuddy, D C (Galway, Ireland)
Alawode, O O (Lagos, Nigeria)	D'Andrea, U (London, United Kingdom)
AlHaddad, Y A (Dubai, United Arab Emirates)	Daniel, J S (Cape Town, South Africa)
Ali, A K (Cairo, Egypt)	Donaldson, P A (Guildford, United Kingdom) *
Alkedhaibi, H I (Riyadh, Saudi Arabia)	Drakopoulos, A (Aglantzia, Cyprus)
Andreou, T (Ayia Napa, Cyprus)	Ellinas, T (Strovolos, Cyprus) *
Anonuevo, L A T (Dubai, United Arab Emirates)	Fahad, K (Kampala, Uganda)
Aquilina, L (Tarxien, Malta)	Faisal, M (Muscat, Oman)
Arthur-Baidoo, J F (Osu, Ghana)	Fanara, F (Melissia, Greece)
Attard, N (Swieqi, Malta) *	Fath, A M S (Hawally, Kuwait)
Badalyan, N (Limassol, Cyprus)	Fitzpatrick, S (London, United Kingdom)
Badana, N M (Doha, Qatar)	Froggatt, J M (Hemel Hempstead, United Kingdom)
Baid, R K (Bengaluru, India)	Furman, I (London, United Kingdom)
Barbu, A G (Bucharest, Romania) *	Gadelhak, M A (Cairo, Egypt)
Behan, J S K (Karachi, Pakistan)	Gibala, M K (Krakow, Poland)
Bertram-Ralph, J (Colchester, United Kingdom)	Giusca, D (Bucharest, Romania)
Borowik, S (Stamford, United Kingdom)	Greig, K N (Southampton, United Kingdom) *
Boyle, P (Glasgow, United Kingdom)	Hails, Y S C (London, United Kingdom)
Britton, G (Edinburgh, United Kingdom) *	Haran, P (Chennai, India)
Brown, A (Valletta, Malta)	Holota, O (Limassol, Cyprus)
Buchan, R I (North Berwick, United Kingdom)	Hussein, G N (Dubai, United Arab Emirates)
Buo, D D (London, United Kingdom)	Ibrayeva, A (New York City, NY, United States of America)
Chellani, C (Dubai, United Arab Emirates)	Ishola-Lemomu, O O (Fredericton, Canada)
Chew, S (Kuala Lumpur, Malaysia)	Ivkova, O (Limassol, Cyprus)
Chowdhary, A (Mumbai, India)	Iyika, P (Lagos, Nigeria)
Christodoulidou, M (Limassol, Cyprus)	Jaiswal, A (Birmingham, United Kingdom)
Christofides, P (Nicosia, Cyprus)	Jarrar, L (Amman, Jordan)

Jawabreh, S A (Manama, Bahrain)	Obajimi, O (Lagos, Nigeria)
Kaimakliotis, F G (Strovolos, Cyprus)	Palgamkar, H (Mumbai, India)
Kamath A, U (Bengaluru, India)	Patel, R (London, United Kingdom) *
Kanyesigye, D (Kampala, Uganda)	Phillips, D (Brentwood, United Kingdom)
Kara, J (Chigwell, United Kingdom)	Prasetyo, I H (Jakarta, Indonesia)
Kasalwe, A (Lusaka, Zambia)	Qureshi, E B (Karachi, Pakistan)
Kaunda, J O (Nairobi, Kenya)	Rashid, A (Newton-Le-Willows, United Kingdom)
Khanare, P M (Maseru, Lesotho)	Rayapureddy, N (Hyderabad, India)
Khole, A (Navi Mumbai, India)	Risandy Febriansyah, R (Jakarta, Indonesia)
Kimeu, H K (Mombasa, Kenya)	Rousos, K (Nicosia, Cyprus)
Korolkov, N (Kotor, Montenegro)	Ruitururi, T W (Kigali, Rwanda)
Korotkova, Y (Kyiv, Ukraine)	Safarina, H A (Jakarta, Indonesia)
Krishnia, S (Delhi, India)	Sagun, O (Limassol, Cyprus)
Lo, M T (Hong Kong, Hong Kong)	Saleh, M R (Dubai, United Arab Emirates)
Louca, C (Nicosia, Cyprus)	Samson, I L (Bucharest, Romania)
Lytras, C (Strovolos, Cyprus)	Sang, E K (Nairobi, Kenya)
Mahofa, C (London, United Kingdom)	Shabir, J (Islamabad, Pakistan)
Makunde, T L (Greenhithe, United Kingdom)	Shah, J K (Dubai, United Arab Emirates)
Mamedi, S (Sharjah, United Arab Emirates)	Shanu, O G (Benin City, Nigeria)
Marhani, A R (Jakarta, Indonesia)	Sharma, S (Delhi, India)
Maru, P (Wembley, United Kingdom)	Shaylor, M (Woking, United Kingdom)
Masiga, C (Kampala, Uganda)	Sheridan, T (London, United Kingdom)
Mbajunwa, C A (Dubai, United Arab Emirates)	Singh, A (Bengaluru, India)
McMillan, L (Leeds, United Kingdom) *	Singh, A (Panchkula, India)
Mehra, A (Noida, India)	Siziba, V T (Gaborone, Botswana)
Mehta, H A (Dubai, United Arab Emirates)	Spittles, J (London, United Kingdom)
Melnyk, A (London, United Kingdom) *	Srinivas, S (Mumbai, India)
Mohamed, N F (A'ali, Bahrain)	Sulistiono, B (Tangerang, Indonesia)
Mokiri, C D (Dar es Salaam, Tanzania)	Talwar, S (Delhi, India)
Mottram, I (Sheffield, United Kingdom)	Tan, C C (London, United Kingdom) *
Moura Schaukoski, F (Londrina, Brazil)	Tan, S (Singapore)
Mubiru, F (Kampala, Uganda)	Tataru, M (Bucharest, Romania)
Murray, L (Dublin, Ireland)	Tenkorang, N A A (Milton Keynes, United Kingdom)
Muteti, E (Ruiru, Kenya)	Teuma, J (Ir-Rabat (Gozo), Malta)
Mutiso, M (Nairobi, Kenya)	Thomas, K N (Spanish Town, Jamaica)
Namunyak, E M (Nairobi, Kenya)	Tshabalala, S (Johannesburg, South Africa)
Ndabi, G A T (Brussels, Belgium)	Uddin, A (Bristol, United Kingdom)
Ndemera, K (Harare, Zimbabwe)	Vassallo, K S (Pieta, Malta) *
Ndurya, J C (Mombasa, Kenya)	Zvemhere, I (Harare, Zimbabwe)
Novriansa, A (Bekasi, Indonesia)	Zvingowanisei, I M (Harare, Zimbabwe)
Nyathi, N (Harare, Zimbabwe)	

* = 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 February and July 2023 and completed the required examinations prior to the June 2023 sitting. Therefore, they have now completed all the components to be awarded the ADIT qualification:

Bourliand, E (St. Petersburg, Russian Federation) †	Marzano, G (Castel Gandolfo, Italy)
Chapidis, M (Athens, Greece)	Ng, X H (Negeri Sembilan, Malaysia)
Colliva, V (Bologna, Italy)	Nzafashwanayo, D (Kigali, Rwanda)

† The CIOT is not currently accepting new ADIT student registrations, exam entries or extended essay registrations within Russia or Belarus, due to Russia's invasion of Ukraine.

The following 35 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 June 2023 examination session:

Aggarwal, A (London, United Kingdom)	Bithray, H (Croydon, United Kingdom)
Ainley, M (London, United Kingdom)	Ellis, R (Crowborough, United Kingdom)
Baily, R (Southend-on-Sea, United Kingdom)	Everett, E (Dover, United Kingdom)

Fairley, J (Guildford, United Kingdom)
Giles, H (Manchester, United Kingdom)
Hasan, I (London, United Kingdom)
Hicks, J (London, United Kingdom)
Israel, T (London, United Kingdom)
Jewkes, E (Lichfield, United Kingdom)
Kealey, R (London, United Kingdom)
Kern, H (Kenley, United Kingdom)
Lancaster, S (Bristol, United Kingdom) +
Le Page, A (Crawley, United Kingdom)
Leong, A Z Q (London, United Kingdom)
Lewis, S (Guildford, United Kingdom)
Little, B (Leatherhead, United Kingdom)
Lyepyeyko, I (Bristol, United Kingdom)
MacDonald, J (Cobham, United Kingdom)

+ = Award Winner

Mehta, A (Hounslow, United Kingdom)
Mitev, M (Leeds, United Kingdom)
Nicholls, K (Surrey, United Kingdom)
Pavey, W (Barnet, United Kingdom)
Pike, O (London, United Kingdom)
Qu, S (London, United Kingdom)
Reilly, T (London, United Kingdom)
Shah, P (Harrow, United Kingdom)
Stockdale, S (Birmingham, United Kingdom)
Symon, I (Birmingham, United Kingdom)
Vollers, R (Godalming, United Kingdom)
Wale, K (Sevenoaks, United Kingdom)
Wilson, L (London, United Kingdom)
Wong, Z J (London, United Kingdom)

The following five candidates have met the CA CTA Joint Programme examination requirements of the Chartered Institute of Taxation and the Institute of Chartered Accountants of Scotland as a result of the ADIT June 2023 examination session:

Barter, D (London, United Kingdom)
Cheng, J (Barking, United Kingdom)
Insull, K (London, United Kingdom)

McNicholas, C (London, United Kingdom)
Wilson, R (Tamworth, United Kingdom)

Candidates who have passed individual examination papers are listed in the **June 2023 Module Pass List**, available at www.tax.org.uk/adit/pass-lists.

Results Statistics

	Module 1 Principles of Int. Tax				
Pass	118				
Fail	177				
Total number of candidates	-				
Pass rate	295				
	-				
	40%				
	Module 2.01 Australia	Module 2.02 China	Module 2.03 Cyprus	Module 2.04 Hong Kong	Module 2.05 India
Pass	2	5	13	0	9
Fail	0	0	7	1	16
Total number of candidates	-	-	-	-	-
Pass rate	2	5	20	1	25
	-	-	-	-	-
	100%	100%	65%	0%	36%
	Module 2.06 Ireland	Module 2.07 Malta	Module 2.08 Singapore	Module 2.09 United Kingdom	Module 2.10 United States
Pass	6	10	15	65	7
Fail	1	1	3	29	7
Total number of candidates	-	-	-	-	-
Pass rate	7	11	18	94	14
	-	-	-	-	-
	86%	91%	83%	69%	50%
	Module 3.01 EU Direct Tax	Module 3.02 EU VAT	Module 3.03 Transfer Pricing	Module 3.04 Energy Resources	Module 3.05 Banking
Pass	12	11	110	84	7
Fail	5	6	88	15	3
Total number of candidates	-	-	-	-	-
Pass rate	17	17	198	99	10
	-	-	-	-	-
	71%	65%	56%	85%	70%

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 19,800 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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