

## **ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – DECEMBER 2021** 17 February 2022

### **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 7, 8 and 9 December 2021.

In one of the largest ADIT exam sessions thus far, 629 students sat a total of 685 exams in 62 countries around the world via the CIOT's online exam system. 361 students passed at least one December 2021 ADIT exam.

A total of 97 students (fourteen of whom have achieved a distinction) have completed ADIT in the last six months. The ADIT qualification is now held by 1,550 tax practitioners in 86 countries and territories.

### **CIOT President Peter Rayney, commenting on the results, said:**

"We are really delighted with our efforts to make ADIT more accessible. We are seeing the huge benefits of online exams (with the option to sit the exams from home), online tuition, and the increase in tuition providers. All this has enabled students to both deepen and widen their tax knowledge, and helps ambitious people in their career progression.

"I offer my wholehearted congratulations to students around the world who have once again demonstrated the breadth and depth of emerging talent within the international tax profession by successfully passing their ADIT exams. This includes our newest group of award winners and nearly 100 new graduates who have completed the qualification in the latest December 2021 exam session.

"The ADIT qualification enables tax practitioners worldwide to develop and demonstrate their technical expertise and skills, for their own career benefit and the benefit of their employers, clients and the global tax community. Students across the world who have reach the standards required to pass their ADIT exams should feel tremendously proud of their accomplishments."

"We aim to support international tax professionals throughout their careers. To this end we invite new ADIT graduates to continue their relationship with us by subscribing as International Tax Affiliates of the CIOT. The Affiliate package features benefits, including access to an ever-increasing range of online events – the latest addition being our rollout of ADIT network webinars organised in partnership with our ADIT Champions.

"In addition to those completing the ADIT qualification, it is also my great pleasure to highlight the achievements of another nine students who have today completed the ACA CTA Joint Programme by virtue of passing one of the available ADIT options. We look forward to welcoming them as members of the CIOT."

### **Awards**

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

The medal has been awarded to Miss Helen Baird-Parker of London, 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 Hugo Holmes of Bristol, United Kingdom.

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

The prize has been awarded to Ms Nicole Kimberly Garcia of Doha, Qatar, who is employed by Deloitte.

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

The prize has been awarded to Mr Kieran Vassallo of Il-Mosta, Malta, who is employed by KPMG 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:**

- Mr Ahmed Alkharashi of Salwa, Kuwait;
- Miss Zara Anwer of Wembley, United Kingdom, who is employed by Deloitte;
- Ms Vicky Aristidou of Limassol, Cyprus, who is employed by the Cyprus Tax Department;
- Mr Matthew David Bell of Reading, United Kingdom, who is employed by Deloitte;
- Miss Sara Dalton of North Yorkshire, United Kingdom, who is employed by HMRC;
- Miss Eleftheria Rafaela Dimareli of Nicosia, Cyprus, who is employed by PwC;
- Mr Louie Andrew Fruto of Doha, Qatar, who is employed by ORYX GTL;
- Ms Nicole Kimberly Garcia of Doha, Qatar, who is employed by Deloitte;
- Mr George German of Dubai, United Arab Emirates, who is employed by Deloitte;
- Mr Matthew Liam Gibbs of Leeds, United Kingdom, who is employed by HMRC;
- Ms Isobel Miller of London, United Kingdom, who is employed by HMRC;
- Mr Sean Rath of London, United Kingdom, who is employed by HMRC;
- Mr Konstantin Sakuth of Düsseldorf, Germany; and
- Mr James Alexander Scriven of London, United Kingdom, who is employed by iCON Infrastructure.

### **As a result of the December 2021 examinations, the following 95 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:**

Abbasi, O (Doha, Qatar)	Fruto, L A A (Doha, Qatar) *
Abela, A (Haz-Zebbug, Malta)	Furfari, C (Dubai, United Arab Emirates)
Abela, D (Mosta, Malta)	Garcia, N K P (Doha, Qatar) + *
Alexandrou, M (Limassol, Cyprus)	German, G (Dubai, United Arab Emirates) *
Alkharashi, A M (Salwa, Kuwait) *	Gibbs, M L (Leeds, United Kingdom) *
Alrakhaimi, R (Jeddah, Saudi Arabia)	Gkavogianni, M (Geneva, Switzerland)
Antoniou, E (Nicosia, Cyprus)	Gray, S M (London, United Kingdom)
Anwer, Z (Wembley, United Kingdom) *	Gupta, P (Dubai, United Arab Emirates)
Aranibar Barreda, J C (Limassol, Cyprus)	Habaasa, A (Kampala, Uganda)
Aristidou, V (Limassol, Cyprus) *	Halaby, R (Amman, Jordan)
Athman, K J (Mombasa, Kenya)	Ilyine, D (Aberdeen, United Kingdom)
Atiq, M H (Riyadh, Saudi Arabia)	Jamil, M (Dammam, Saudi Arabia)
Ayub, I (Doha, Qatar)	Jarzyna-Dzianok, I (London, United Kingdom)
Bainvel, S (Baku, Azerbaijan)	Kalungi, T (Kampala, Uganda)
Balint, A (Bristol, United Kingdom)	Kaplan, R (Bicester, United Kingdom)
Barulin, V (Luxembourg, Luxembourg)	Kochakidze, T (London, United Kingdom)
Bell, M D (Reading, United Kingdom) *	Kogkottis, Y (Limassol, Cyprus)
Bobeva-Atanasova, B S (Sofia, Bulgaria)	Kotak, H (Bangalore, India)
Bock, S (Dubai, United Arab Emirates)	Kreffft, M (Adliswil, Switzerland)
Borovina Papadimitriou, I (Nicosia, Cyprus)	Krishnamoorthy, R (Newbridge, Ireland)
Bravin, J (Reading, United Kingdom)	Lee, J W D (Singapore)
Brown, R (Edinburgh, United Kingdom)	Li, Y (London, United Kingdom)
Cafassi, A (Morges, Switzerland)	Manjrekar, U R (Mumbai, India)
Chhabra, S (Cardiff, United Kingdom)	Martinez Curra, I M (London, United Kingdom)
Christodoulou, A (Nicosia, Cyprus)	Mashford, F (London, United Kingdom)
Christodoulou, R (Limassol, Cyprus)	Medeiros, M (Georgetown, Cayman Islands)
Coughlin, M P (Bangor, United Kingdom)	Micallef, C A (Haz-Zebbug, Malta)
Dalton, S L (North Yorkshire, United Kingdom) *	Micallef, J (Qormi, Malta)
Dawjee, I M (Jeddah, Saudi Arabia)	Miller, I L (London, United Kingdom) *
Dimareli, E R (Nicosia, Cyprus) *	Nakalema, Z K (Kampala, Uganda)
Dixon, J L (Whitley Bay, United Kingdom)	Nakanwagi, M (Kampala, Uganda)
Ecobici, G (Bucharest, Romania)	O Donnell, K (Killorglin, Ireland)
Efstathiou, S (Limassol, Cyprus)	Olivier, W (Stellenbosch, South Africa)
Finch, S (Zabbar, Malta)	Oparaji, C M (Dubai, United Arab Emirates)
Frances, P (Guildford, United Kingdom)	Palma, D (Oxford, United Kingdom)

Phan, N H (Ho Chi Minh City, Vietnam)  
Pisani, J (Senglea, Malta)  
Polykarpou, M (Kakopetria, Cyprus)  
Ramsaib, A B (Curepipe, Mauritius)  
Rath, S (London, United Kingdom) \*  
Rocha, M (Lausanne, Switzerland)  
Sakuth, K (Düsseldorf, Germany) \*  
Savencu, A E (Tulcea, Romania)  
Sciberras, A (Pieta, Malta)  
Sciberras, N (Siggiewi, Malta)  
Scriven, J A (London, United Kingdom) \*  
Seetoh, W (Singapore)  
Shauyenova, M (Budapest, Hungary)

+ = Award Winner

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

Sinai, K N (Dar es Salaam, Tanzania)  
Sitorus, M G Y (Jakarta, Indonesia)  
Spirescu, C (Bucharest, Romania)  
Spiteri, I (Haz-Zebbug, Malta)  
Spiteri, J (Pieta, Malta)  
Ssenyomo, G (Kampala, Uganda)  
Steer, H C (London, United Kingdom)  
Tietjen, M K (Hamburg, Germany)  
Tupchii, O (Bergem, Luxembourg)  
Vitsa, E (Pikermi, Greece)  
Yassin, A A (Abu Dhabi, United Arab Emirates)  
Zavrou, S (Paphos, Cyprus)

**Candidates may present an extended essay in place of either Module 2 or Module 3. The following two candidates successfully completed an extended essay in the period between August 2021 and January 2022 and completed the required examinations prior to the December 2021 sitting. Therefore, they 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:**

McCarthy, J (Wilmette, IL, United States)

Melnyk, Y (Dubai, United Arab Emirates)

**The following nine 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 2021 examination session:**

Bangle, S (Orpington, United Kingdom)  
Botham, C (London, United Kingdom)  
Burrows, M (London, United Kingdom)  
Foster, T (London, United Kingdom)  
Johnson, R (Reading, United Kingdom)

Morgan-Walcraft, G (Birmingham, United Kingdom)  
Papp, A (Bexleyheath, United Kingdom)  
Sandhu, S (Birmingham, United Kingdom)  
Waqar, Y (Glasgow, United Kingdom)

Candidates who have passed individual examination papers are listed in the **December 2021 Module Pass List**, available at [www.tax.org.uk/adit/pass-lists](http://www.tax.org.uk/adit/pass-lists).

## Results Statistics

	<b>Module 1 Principles of Int. Tax</b>	<b>Module 2.03 Cyprus</b>	<b>Module 2.09 United Kingdom</b>	<b>Module 3.01 EU Direct Tax</b>	<b>Module 3.02 EU VAT</b>	<b>Module 3.03 Transfer Pricing</b>
Pass	120	24	32	12	25	169
Fail	136	13	38	16	23	76
Total number of candidates	256	37	70	28	48	245
Pass rate	47%	65%	46%	43%	52%	69%

**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 19,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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