

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

Module Pass List

Individual module passes are as follows (details of awards, distinctions and overall passes can be found in the **December 2021 Awards, Distinctions and Overall Pass List**, available at www.tax.org.uk/adit/pass-lists):

+ = Award Winner

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

Module 1 Principles of International Taxation

Abarca Antiquera, A F C (London, United Kingdom)	Kanyi, B G (Nairobi, Kenya)
Ali, A K (Cairo, Egypt)	Kapoor, D (Delhi, India)
Alkharashi, A M (Salwa, Kuwait) *	Khanare, P M (Maseru, Lesotho)
Almosaiteer, R (Riyadh, Saudi Arabia)	Khandooja, A (Dubai, United Arab Emirates)
Alsadhan, F (Riyadh, Saudi Arabia)	Khanum, S (Dhaka, Bangladesh)
Amartey, N A (Accra, Ghana)	Khatri, H N (Ahmedabad, India)
Ataba, E (Luxembourg, Luxembourg)	Kileo, A N (Dar es Salaam, Tanzania)
Badana, N M (Doha, Qatar)	Knygynytska, K (Kyiv, Ukraine)
Baheti, R (Gurgaon, India)	Koliada, G (Athens, Greece)
Baird-Parker, H E (London, United Kingdom) +	Korolkov, N (Moscow, Russian Federation)
Basha, A (Aberdeen, United Kingdom)	Kothari, M L (Mumbai, India)
Behan, J S K (Karachi, Pakistan)	Kusov, M (Limassol, Cyprus)
Bertram-Ralph, J (Colchester, United Kingdom)	Lavaroni, M (Basel, Switzerland)
Bhana, A (Batley, United Kingdom)	Lekomola, M J (Maputsoe, Lesotho)
Borowik, S (Stamford, United Kingdom)	Lemaire, T (Levallois-Perret, France)
Buo, D D (London, United Kingdom)	Ly, S (London, United Kingdom)
Camino Diaz, C (Doha, Qatar)	Ma, Z (The Hague, Netherlands)
Ceyhan, K (Lozorno, Slovakia)	Magwaza, N N (Midrand, South Africa)
Chaphamtengo, K (Lilongwe, Malawi)	Mehmood, F (Islamabad, Pakistan)
Christodoulou, R (Limassol, Cyprus)	Mehra, A (Delhi, India)
Collett, A R (Basel, Switzerland)	Miller, I L (London, United Kingdom) *
Daskalaki, P (Nicosia, Cyprus)	Miron, C (Bucharest, Romania)
Dera, S (Harare, Zimbabwe)	Mohamed, M A (Giza, Egypt)
Dinodia, R K (Al Salmiyah, Kuwait)	Mohamed, N F (A'ali, Bahrain)
Dziedzic, K (Wrocław, Poland)	Mokiri, C D (Dar es Salaam, Tanzania)
Elsaied, Y A A G (Giza, Egypt)	Morchio, N (London, United Kingdom)
Faisal, M (Muscat, Oman)	Munteanu, R M (Bucharest, Romania)
Fernandes, N (Chennai, India)	Nahone, B A (Kampala, Uganda)
Fitzpatrick, S (London, United Kingdom)	Naik, A R (Mumbai, India)
Gandhi, N (Bangalore, India)	Ndabi, G A T (Brussels, Belgium)
Gheorghe, A (Bucharest, Romania)	Nicolaides, D (Limassol, Cyprus)
Ghosh, A (Gurgaon, India)	Noyes, T D (Chesham, United Kingdom)
Golding, C (Guildford, United Kingdom)	O Donnell, K (Killorglin, Ireland)
Golovatska, A (Dubai, United Arab Emirates)	Omona, A M (Kampala, Uganda)
Gouveia, C (St. Peter Port, Guernsey)	Paravengal, M H (Jeddah, Saudi Arabia)
Greig, K N (Southampton, United Kingdom)	Parhar, J S (South Ockendon, United Kingdom)
Grieco, F (Luzern, Switzerland)	Pelegkari, K (Limassol, Cyprus)
Gumisiriza, J (Kampala, Uganda)	Pranav, J V P (Chennai, India)
Gupta, S (Noida, India)	Prataviera, A (Southampton, United Kingdom)
Hanrahan, D (Limerick, Ireland)	Priovolos, L (Limassol, Cyprus)
Ivan, R (Bucharest, Romania)	Punmiya, L (Dubai, United Arab Emirates)
Jaminska, E (Warsaw, Poland)	Qureshi, E B (Karachi, Pakistan)
Jhalani, A (Jaipur, India)	Radulescu, N (Bucharest, Romania)
Joshi, P (New Delhi, India)	Rahmadi, R (Jakarta, Indonesia)

Rajamani, Y M (Chennai, India)
Ramahi, N (Khalifa City, United Arab Emirates)
Rizvi, R F (Al Khobar, Saudi Arabia)
Robles, M (Kilkenny, Ireland)
Rudimova, L (New Malden, United Kingdom)
Ruhara, M M (Dar es Salaam, Tanzania)
Sakuth, K (Düsseldorf, Germany) *
Salman, S (Dubai, United Arab Emirates)
Sanghavi, D (Mumbai, India)
Sanghvi, F N (Mumbai, India)
Shabrina, F (Jakarta, Indonesia)
Shetty, P R (Pune, India)
Silungwe, N (Dar es Salaam, Tanzania)
Simoes Dobrydnio, E (Stockholm, Sweden)
Sinai, K N (Dar es Salaam, Tanzania)
Smithson, G J (Ojen, Spain)
Sumeler, D K (Jakarta, Indonesia)

Tan, Z Y (Penang, Malaysia)
Tandon, N (Gurgaon, India)
Taukenov, Z (Nur-Sultan, Kazakhstan)
Theologou, C A (Limassol, Cyprus)
Thiruvengadam Rajagopalan, V (Abu Dhabi, United Arab Emirates)
Tietjen, M K (Hamburg, Germany)
Tobar, D E (Cairo, Egypt)
Vasile, S A (Bucharest, Romania)
Vayeya, P E (Harare, Zimbabwe)
Wanjiru, A M (Nairobi, Kenya)
Waude, S (Dubai, United Arab Emirates)
Wong, H Y (Tsim Sha Tsui, Hong Kong)
Yennaris, S (Nicosia, Cyprus)
Yerali, L (Cambridge, MA, United States)
Yusifov, U (Baku, Azerbaijan)

Module 2.03 Cyprus option

Alexandrou, M (Limassol, Cyprus)
Antoniou, E (Nicosia, Cyprus)
Aranibar Barreda, J C (Limassol, Cyprus)
Aristidou, V (Limassol, Cyprus) *
Borovina Papadimitriou, I (Nicosia, Cyprus)
Christodoulou, A (Nicosia, Cyprus)
Chrysanthou, I (Paphos, Cyprus)
Chrysostomou, E (Nicosia, Cyprus)
Dimareli, E R (Nicosia, Cyprus) *
Drakopoulos, A (Aglantzia, Cyprus)
Drakou, K (Limassol, Cyprus)
Efstathiou, S (Limassol, Cyprus)

Ellinas, P (Limassol, Cyprus)
Karantonis, G (Nicosia, Cyprus)
Kusov, M (Limassol, Cyprus)
Kyriakou, M (Limassol, Cyprus)
Lambrou, A (Nicosia, Cyprus)
Loucaidou, A (Nicosia, Cyprus)
Lympouras, S (Lakatameia, Cyprus)
Matyunina, T (Limassol, Cyprus)
Panayi, C A (Limassol, Cyprus)
Papaefthymiou, M (Aradippou, Cyprus)
Phan, N H (Ho Chi Minh City, Vietnam)
Stavrou, C (Larnaca, Cyprus)

Module 2.09 United Kingdom option

Bahl, N (Delhi, India)
Bangle, S (Orpington, United Kingdom)
Basha, A (Aberdeen, United Kingdom)
Bell, M D (Reading, United Kingdom) *
Botham, C (London, United Kingdom)
Burrows, M (London, United Kingdom)
Chhabra, S (Cardiff, United Kingdom)
Coughlin, M P (Bangor, United Kingdom)
Dalton, S L (North Yorkshire, United Kingdom) *
Dixon, J L (Whitley Bay, United Kingdom)
Foster, T (London, United Kingdom)
Frances, P (Guildford, United Kingdom)
Gibbs, M L (Leeds, United Kingdom) *
Holmes, H (Bristol, United Kingdom) +
Ilyine, D (Aberdeen, United Kingdom)
Imran, M (London, United Kingdom)

Jarzyna-Dzianok, I (London, United Kingdom)
Johnson, R (Reading, United Kingdom)
Kaplan, R (Bicester, United Kingdom)
Li, Y (London, United Kingdom)
Martinez Curra, I M (London, United Kingdom)
Mashford, F (London, United Kingdom)
Morgan-Walcroft, G (Birmingham, United Kingdom)
Palma, D (Oxford, United Kingdom)
Papp, A (Bexleyheath, United Kingdom)
Rak, T (London, United Kingdom)
Rath, S (London, United Kingdom) *
Sandhu, S (Birmingham, United Kingdom)
Smith, K P (Gravesend, United Kingdom)
Steer, H C (London, United Kingdom)
Thompson, A D (Halstead, United Kingdom)
Waqar, Y (Glasgow, United Kingdom)

Module 3.01 EU Direct Tax option

Alrakhaimi, R (Jeddah, Saudi Arabia)
Ayub, I (Doha, Qatar)
Bainvel, S (Baku, Azerbaijan)
Barulin, V (Luxembourg, Luxembourg)
Bobeva-Atanasova, B S (Sofia, Bulgaria)
Deen, S (London, United Kingdom)

Dragulin, D E (Bucharest, Romania)
Ecobici, G (Bucharest, Romania)
Gkavogianni, M (Geneva, Switzerland)
Krefft, M (Adliswil, Switzerland)
Medeiros, M (Georgetown, Cayman Islands)
Spirescu, C (Bucharest, Romania)

Module 3.02 EU VAT option

Abela, A (Haz-Zebbug, Malta)
Anayiotou, M (Limassol, Cyprus)
Ariton, L (Dublin, Ireland)
Balint, A (Bristol, United Kingdom)
Biban, L (Bucharest, Romania)
Biban, S (Bucharest, Romania)
Bock, S (Dubai, United Arab Emirates)
Brown, R (Edinburgh, United Kingdom)
Dawjee, I M (Jeddah, Saudi Arabia)
Dobrica, D (Bucharest, Romania)
Kimathi, J M (Dubai, United Arab Emirates)
Lee, J W D (Singapore)
Ma, Z (The Hague, Netherlands)

Polykarpou, M (Kakopetria, Cyprus)
Punmiya, L (Dubai, United Arab Emirates)
Radu, S (Bucharest, Romania)
Rocha, M (Lausanne, Switzerland)
Savencu, A E (Tulcea, Romania)
Sciberras, N (Siggiewi, Malta)
Seetoh, W (Singapore)
Tabacaru, A (Bucharest, Romania)
Tupchii, O (Bergem, Luxembourg)
Vassallo, K S (Pieta, Malta) +
Vitsa, E (Pikermi, Greece)
Zavrou, S (Paphos, Cyprus)

Module 3.03 Transfer Pricing option

Abbasi, O (Doha, Qatar)
Abela, D (Mosta, Malta)
Afzal, M U (Riyadh, Saudi Arabia)
Agarwal, B (Kolkata, India)
Ahmed, T (Karachi, Pakistan)
Akpeji, M (Lagos, Nigeria)
Aleksandr, V (Rodgau, Germany)
Alkharashi, A M (Salwa, Kuwait) *
Anwer, Z (Wembley, United Kingdom) *
Aquilina, L (Tarxien, Malta)
Artamapasangsa, T (Samutprakarn, Thailand)
Athman, K J (Mombasa, Kenya)
Atiq, M H (Riyadh, Saudi Arabia)
Awni, A M (Cairo, Egypt)
Barbu, A G (Bucharest, Romania)
Bayana, A S K (Guntur, India)
Bennett, A (Bristol, United Kingdom)
Berlinberga, A (Riga, Latvia)
Bhattoa, P K (Sheffield, United Kingdom)
Biswell, M (Wallington, United Kingdom)
Bommakanti, S (Chennai, India)
Bothra, P (Dubai, United Arab Emirates)
Bourkoulas, C (Alimos, Greece)
Bravin, J (Reading, United Kingdom)
Buttimer, P (Cork, Ireland)
Bytautas, S (Vilnius, Lithuania)
Caballero, P (Mississauga, ON, Canada)
Cafassi, A (Morges, Switzerland)
Chaphamtengo, K (Lilongwe, Malawi)
Connolly, P (Dublin, Ireland)
Corridon, K (Dubai, United Arab Emirates)
Coseran, D (Bucharest, Romania)
Craciun, M (Chiajna, Romania)
Dangirwa, L S (Harare, Zimbabwe)
Delacoe, G (Durham, United Kingdom)
Devireddy, S (Tirupati, India)
Dinodia, R K (Al Salmiyah, Kuwait)
Dreghiciu, S (Bucharest, Romania)
Febby, C K (Jakarta, Indonesia)
Finch, S (Zabbar, Malta)
Fitzpatrick, S (London, United Kingdom)
Fruto, L A A (Doha, Qatar) *
Furfari, C (Dubai, United Arab Emirates)
Gala, V K (Mumbai, India)

Garcia, N K P (Doha, Qatar) + *
German, G (Dubai, United Arab Emirates) *
Ghosh, A (Gurgaon, India)
Goyal, A K (Delhi, India)
Graham, S J (St. Helier, Jersey)
Gray, S M (London, United Kingdom)
Gumisiriza, J (Kampala, Uganda)
Gupta, A (Chandigarh, India)
Gupta, P (Dubai, United Arab Emirates)
Gupta, S (Noida, India)
Habaasa, A (Kampala, Uganda)
Halaby, R (Amman, Jordan)
Hanchate, R (Bellari, India)
Hassan, O A (Cairo, Egypt)
Hembarska, V (Dubai, United Arab Emirates)
Higgins, C (Dublin, Ireland)
Hogge, D (London, United Kingdom)
Hussain, U (Southall, United Kingdom)
Ibrahim, A M (Muraikh, Qatar)
Jain, N (Chennai, India)
Jamil, M (Dammam, Saudi Arabia)
Janakiraman, M (Bangalore, India)
Jodhan, L (Houston, TX, United States)
Julka, M (Navi Mumbai, India)
Kalungi, T (Kampala, Uganda)
Kasuti, D (Kampala, Uganda)
Khan, A (Peshawar, Pakistan)
Khatri, L K (Jeddah, Saudi Arabia)
Kidd, F (Belfast, United Kingdom)
Kirk, O W (Luxembourg, Luxembourg)
Kladou, X (Luxembourg, Luxembourg)
Knygynytska, K (Kyiv, Ukraine)
Kochakidze, T (London, United Kingdom)
Kogkottis, Y (Limassol, Cyprus)
Konstantinova, A (Luxembourg, Luxembourg)
Kotak, H (Bangalore, India)
Krishnamoorthy, R (Newbridge, Ireland)
Kupriienko, V (Kyiv, Ukraine)
Lavin, A (Madrid, Spain)
Liard-Blanco, A M (Arvada, CO, United States)
Luwoye, Y (Letchworth Garden City, United Kingdom)
MacFarlane, A K (Bristol, United Kingdom)
Machiri, N N (Lusaka, Zambia)
Manjrekar, U R (Mumbai, India)

Maru, P (Wembley, United Kingdom)
 Matei, C D (Bucharest, Romania)
 Matei, U S (Accra, Ghana)
 Matirongo, B E (Harare, Zimbabwe)
 McKeegan, D (Limavady, United Kingdom)
 Megaw, J (Craigavon, United Kingdom)
 Mehmood, F (Islamabad, Pakistan)
 Micallef, C A (Haz-Zebbug, Malta)
 Micallef, J (Qormi, Malta)
 Mohun, O (D'Epina, Mauritius)
 Mokos, L (Topoľčany, Slovakia)
 Moore, J C (Great Dunmow, United Kingdom)
 Moyo, T R B (Lusaka, Zambia)
 Mubiru, F (Kampala, Uganda)
 Mugabi, R (Kampala, Uganda)
 Murphy, C (Belfast, United Kingdom)
 Murray, F (Edinburgh, United Kingdom)
 Musonda, L (Lusaka, Zambia)
 Nagarajan, S (Chennai, India)
 Nagpal, G (Ambala Cantt, India)
 Naik, A R (Mumbai, India)
 Nakalema, Z K (Kampala, Uganda)
 Nakanga, W W (Blantyre, Malawi)
 Nakanwagi, M (Kampala, Uganda)
 Narayanan, B (Thirumullaivoyal, India)
 Naushad, T (Kuwait City, Kuwait)
 Ndemera, K (Harare, Zimbabwe)
 Ndurya, J C (Mombasa, Kenya)
 Noyes, T D (Chesham, United Kingdom)
 Nzafashwanayo, D (Kigali, Rwanda)
 O Donnell, K (Killorglin, Ireland)
 Ogutu, R B (Lusaka, Zambia)
 Olivier, W (Stellenbosch, South Africa)
 Onyebezie, B N (Lagos, Nigeria)
 Oparaji, C M (Dubai, United Arab Emirates)
 O'Shea, G (London, United Kingdom)
 Ottoni, P (São Paulo, Brazil)
 Oyerinde, S T (Lagos, Nigeria)
 Patru, A G (Bucharest, Romania)
 Phan, N H (Ho Chi Minh City, Vietnam)
 Pisani, J (Senglea, Malta)
 Potter, S (Caerphilly, United Kingdom)
 Prendergast, N J (Glasgow, United Kingdom)
 Purwanti, L (Jakarta, Indonesia)
 Radulescu, N (Bucharest, Romania)
 Rajamani, Y M (Chennai, India)
 Ramsaib, A B (Curepipe, Mauritius)
 Reyner, D (Manchester, United Kingdom)
 Rugumisa, L T (Mbeya, Tanzania)
 Ruitururi, T W (Kigali, Rwanda)
 Sang, E K (Nairobi, Kenya)
 Sarbu, R E (Buzau, Romania)
 Sciberras, A (Pieta, Malta)
 Scriven, J A (London, United Kingdom) *
 Seebun, P K (Quatre Bornes, Mauritius)
 Shah, I (Bangkok, Thailand)
 Shah, P K (Ahmedabad, India)
 Shauyenova, M (Budapest, Hungary)
 Shiraz, N (Rotherham, United Kingdom)
 Sitorus, M G Y (Jakarta, Indonesia)
 Smith, K E (London, United Kingdom)
 Soyoye, F (Chester, United Kingdom)
 Spence, A (Edinburgh, United Kingdom)
 Spiteri, I (Haz-Zebbug, Malta)
 Spiteri, J (Pieta, Malta)
 Ssenyomo, G (Kampala, Uganda)
 Strachey, A (London, United Kingdom)
 Straiton, D (Hamilton, United Kingdom)
 Tan, J K J (Seri Kembangan, Malaysia)
 Tan, S (Singapore)
 Tataru, M (Bucharest, Romania)
 Taukenov, Z (Nur-Sultan, Kazakhstan)
 Thakkar, A K (Mumbai, India)
 Tsiachri, A (Marousi, Greece)
 Vachhani, S (Mumbai, India)
 Villapando, M (Doha, Qatar)
 Viswanathan, S (Dubai, United Arab Emirates)
 Wanjiru, A M (Nairobi, Kenya)
 Wood, M D (Wirral, United Kingdom)
 Yassin, A A (Abu Dhabi, United Arab Emirates)
 Zhang, C (Weinheim, Germany)

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.

30 Monck Street, London SW1P 2AP, UK
Telephone: +44 (0)20 7340 0550
Website: www.tax.org.uk and www.adit.org
Email: info@adit.org

Enquiries regarding these results should be directed to:
Rory Clarke, ADIT Manager
Telephone as opposite
Email: rclarke@adit.org