

## **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 11, 12 and 13 June 2024.

782 students sat a total of 846 exams in June 2024, in 63 countries around the world via the CIOT's online exam system. 510 students passed at least one exam.

A total of 122 students, 16 of whom have achieved a distinction, have completed ADIT in the last six months, including the first ADIT holders in Bangladesh and Colombia. The ADIT qualification is now held by 2,116 tax practitioners in 94 countries and territories.

### **CIOT President Charlotte Barbour, commenting on the results, said:**

"It is with great pride that I extend my congratulations to our most recent cohort of ADIT graduates. These latest exam results are a testament to the dedication, intellect and aspiration of our students and mark a significant milestone in their professional journeys that it is a privilege to be a part of.

"In particular, I would like to applaud the recipients of our seven medals and prizes, generously sponsored by leaders of the tax industry and the newest of which is the International VAT Association Prize, awarded to the best overall performance in the EU VAT option. By achieving the highest marks in the most popular exams, these students have demonstrated their truly impressive capabilities and are an inspiration to all in our growing ADIT community.

"The ADIT qualification is recognised globally as a mark of excellence and expertise in international taxation. By earning this prestigious qualification, all our graduates have shown a deep understanding of the complexities and nuances that make the field of international tax such a fascinating and rewarding career path."

## **Awards**

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

The medal has been awarded to Mr Eoghan Murphy of Dundalk, Ireland.

### **The Raymond Kelly Medal for the best overall performance in Module 2.09 United Kingdom option**

The medal has been awarded to Miss Sharnjit Brach of Birmingham, United Kingdom, who is employed by EY.

### **The Worshipful Company of Tax Advisers Prize for the highest mark in Module 2 (All other options)**

The prize has been awarded to Mr Kai Ho Lam of London, United Kingdom, who sat Module 2.04 Hong Kong option.

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

The prize has been awarded to Mr Ioannis Kekeris of Athens, Greece.

### **The IVA Prize for the best overall performance in Module 3.02 EU VAT option**

The prize has been awarded to Mrs Tiphaine Lemaire of Bois-Colombes, France, who is employed by Plastic Omnium Gestion.

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

The prize has been awarded to Mr Clarence Frank of London, United Kingdom, who is employed by PwC.

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

The prize has been awarded to Miss Shahinoor Khanum of Dhaka, Bangladesh.

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

- Miss Mandakolathur Abhinaya of Chennai, India, who is employed by PwC;
- Mrs Tracy Akello of Kampala, Uganda, who is employed by the Uganda Revenue Authority;
- Ms Leanne Barry of Marsaskala, Malta;
- Mr Andrew Bennett of Bristol, United Kingdom, who is employed by HMRC in Nottingham;
- Mr Matthew Birchall of Macclesfield, United Kingdom, who is employed by HMRC in Salford;
- Mr Clarence Frank of London, United Kingdom, who is employed by PwC;
- Miss Shahinoor Khanum of Dhaka, Bangladesh;
- Mr Giorgos Kinanis of Nicosia, Cyprus, who is employed by Kinanis LLC;
- Miss Corrinna Loveless of Guildford, United Kingdom, who is employed by HMRC in Croydon;
- Ms Brenda Mutola of Nairobi, Kenya, who is employed by Taxwise Africa Consulting LLP;
- Mr Saqib Nafis of Riyadh, Saudi Arabia, who is employed by KPMG;
- Ms Rhobe Mitch Ailarie Parel of Birmingham, United Kingdom, who is employed by Deloitte;
- Miss Petya Pavlova of London, United Kingdom, who is employed by Deloitte;
- Mr Thomas Pickford of Reading, United Kingdom, who is employed by Rio Tinto in London;
- Mr Robert Rouse of London, United Kingdom, who is employed by EY; and
- Mr Navin Sandhoo of Bentley, Australia.

### **As a result of the June 2024 examinations, the following 116 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:**

Abarca Antiquera, A F C (London, United Kingdom)	Duncan, P (Livingston, United Kingdom)
Abbas, F (Abiramam, India)	Dutta, P (Gurgaon, India)
Abedi, M A R K (Doha, Qatar)	Evangelou, K (Limassol, Cyprus)
Abela, J (Sliema, Malta)	Frank, C (London, United Kingdom) + *
Abhinaya, M A (Chennai, India) *	Garbutt, M (York, United Kingdom)
Ageeva, A (Melbourne, Australia)	Gatonye, T (Kigali, Rwanda)
Ahuja, M (Dubai, United Arab Emirates)	Ghosh, A (Gurgaon, India)
Akello, T J (Kampala, Uganda) *	Guan, Y (Paola, Malta)
Akiki, K (Dubai, United Arab Emirates)	Heaphy, N (Carrigafoyle, Ireland)
Al Alem, M (Sharjah, United Arab Emirates)	Hu, S (Beijing, China)
Al Mawali, A H (Bawshar, Oman)	Hussain, U (Southall, United Kingdom)
Atwine, O M (Kampala, Uganda)	Hutchings, R L (Ringwood, United Kingdom)
Baheti, R (Gurgaon, India)	Ionescu, G M (Bury St. Edmunds, United Kingdom)
Bakathir, S (Azaibah, Oman)	Ishengoma, A L (Tabata, Tanzania)
Barry, L (Marsaskala, Malta) *	Jabanto, F Y (Jakarta, Indonesia)
Belesis, A (Nikaia-Agios Ioannis Rentis, Greece)	Jhalani, A (Jaipur, India)
Bennett, A (Bristol, United Kingdom) *	Jhamtani, N (Delhi, India)
Bewaji, O (Lagos, Nigeria)	Joel, D (Doha, Qatar)
Bhurat, K (Chennai, India)	Jordan, D P (London, United Kingdom)
Birchall, M (Macclesfield, United Kingdom) *	Joseph, S (Shoreham-by-Sea, United Kingdom)
Borchali, A (Luxembourg, Luxembourg)	Kapoor, S (Milton Keynes, United Kingdom)
Bowa, M K (Lusaka, Zambia)	Khairy Abdel Bar, M (Cairo, Egypt)
Brander, I A (Shrewsbury, United Kingdom)	Khanjaliashvili, G (Tbilisi, Georgia)
Bwanya, L T (Harare, Zimbabwe)	Khanum, S (Dhaka, Bangladesh) + *
Chawaipira, G M (Harare, Zimbabwe)	Kijewa, D (Kampala., Uganda)
Chowdhary, A M (Geneva, Switzerland)	Kinanis, G (Nicosia, Cyprus) *
Chrysostomou, G (Piraeus, Greece)	Kirilova, S (Saar, Bahrain)
Creus, I (Cologne, Germany)	Kolikoli, M W (Dar es Salaam, Tanzania)
Derrick, N (Kampala, Uganda)	Kothari, M L (Mumbai, India)
Dina, R (Grand Baie, Mauritius)	Kurka, R (Bratislava, Slovakia)
Doyle, D (Southport, United Kingdom)	Lai, P Y (Hong Kong)

Lam, K H (London, United Kingdom) +	Peter, G (Dodoma, Tanzania)
Lather, K (Noida, India)	Petsas, E (Nicosia, Cyprus)
Lemaire, T (Levallois-Perret, France) +	Pickford, T (Reading, United Kingdom) *
Lester, E J (Wirral, United Kingdom)	Pirwani, M M (Grantham, United Kingdom)
Loveless, C (Guildford, United Kingdom) *	Prosper, E E (Dar es Salaam, Tanzania)
Lunyolo, B A (Seguku, Uganda)	Renard, B (Bogota, Colombia)
Maheshwari, Y (Hyderabad, India)	Rouse, R D (London, United Kingdom) *
Majid, I (Bury, United Kingdom)	Sajjad, K (Doha, Qatar)
Mansoor, S (Bengaluru, India)	Sandhoo, N (Bentley, Australia) *
Mohammed, A (Jeddah, Saudi Arabia)	Saxena, S (Noida, India)
Moyo, T R B (St. Helier, Jersey)	Seyam, K R (Giza, Egypt)
Mulondo, T B (Kampala, Uganda)	Seychell, L M (Zejtun, Malta)
Mushore, P L T (Harare, Zimbabwe)	Shah, M H (Mumbai, India)
Mutola, B (Nairobi, Kenya) *	Sirowa, P V (Delhi, India)
Mwatha, M (Nairobi, Kenya)	Smith, K P (Gravesend, United Kingdom)
Nafis, S (Riyadh, Saudi Arabia) *	Swinton, R M (Anstruther, United Kingdom)
Nandakumar, P (St. Helier, Jersey)	Taha, J (Jeddah, Saudi Arabia)
Ndono, D (Masasi, Tanzania)	Thawery, D R (Dar es Salaam, Tanzania)
Nizamiyeva, A (Astana, Kazakhstan)	Thisara Dilshan, K G (Salmiya, Kuwait)
Noone, J (Galway, Ireland)	Tiplady, J (Blaydon, United Kingdom)
Nyemba, T (Warrington, United Kingdom)	Tung, C C (London, United Kingdom)
Ogueri-Onyeukwu, N N (Manchester, United Kingdom)	Valiramani, R (Kanpur, India)
Oni, O O (Lagos, Nigeria)	Vella, G (Zebbug, Malta)
Palomar Garcia, E (Oxford, United Kingdom)	Venkitaraman, R (Utrecht, Netherlands)
Pandey, N (Dubai, United Arab Emirates)	Wang, X (Amsterdam, Netherlands)
Parel, R M A C (Birmingham, United Kingdom) *	Yeung, C Y (London, United Kingdom)
Pavlova, P P (London, United Kingdom) *	Zulaikhah, R (London, United Kingdom)

+ = Award Winner

\* = 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 2024 and completed the required examinations prior to the June 2024 sitting. Therefore, they have now completed all the components to be awarded the ADIT qualification:**

Chivu, S A (Bucharest, Romania)	Muzarowska, M (Il-Gzira, Malta)
Everson, K (Plymouth, United Kingdom)	Paulissen, E A (Donegal Town, Ireland)
Iakubenko, G (London, United Kingdom)	Strachey, A (London, United Kingdom)

**The following 36 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 2024 examination session:**

Bartram, R (London, United Kingdom)	McTierney, K (Caerdydd, United Kingdom)
Buckle, T (Oxfordshire, United Kingdom)	Nadanakumar, S (Chessington, United Kingdom)
Burton, K (Woking, United Kingdom)	Nesaratnam, J (Ross-on-Wye, United Kingdom)
Cameron, E (Crowthorne, United Kingdom)	Palany Yapan, T (Klang, Malaysia)
Clark, O (London, United Kingdom)	Pilcher, H (Huntingdon, United Kingdom)
Clift, B (Stourbridge, United Kingdom)	Powell, A (Hampton, United Kingdom)
Corper, S (London, United Kingdom)	Rawlings, T (Bath, United Kingdom)
Crisp, E (London, United Kingdom)	Rimmer, J (Eastham, United Kingdom)
Dedman, A (Bromley, United Kingdom)	Ring, C (Woodford Green, United Kingdom)
Dyson, R (Elstree, United Kingdom)	Robins, M (Marlow, United Kingdom)
Gibb, C (Cambridge, United Kingdom)	Sikka, J (Sutton Coldfield, United Kingdom)
Green, W (Aylesbury, United Kingdom)	Sou, C F (Bristol, United Kingdom)
Hammond, J (Colchester, United Kingdom)	Tierney-Saegert, G (London, United Kingdom)
Henry, O (London, United Kingdom)	Valiyev, A (London, United Kingdom)
Hickin, E (Swindon, United Kingdom)	Whelan, T (Seaham, United Kingdom)
Hickman, C (Crowborough, United Kingdom)	Williams, M (Wokingham, United Kingdom)
Kauser, I (Birmingham, United Kingdom)	Williamson, F (London, United Kingdom)
McCloskey, A (London, United Kingdom)	Witchalls, M (London, United Kingdom)

**The following four 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 2024 examination session:**

Brach, S (Birmingham, United Kingdom) +  
Dyson, A (Tadworth, United Kingdom)

McAuley, H (London, United Kingdom)  
Raghvani, K (London, United Kingdom)

+ = Award Winner

Candidates who have passed individual examination papers are listed in the **June 2024 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>				
Pass	179				
Fail	131				
Total number of candidates	-				
Pass rate	310				
	-				
Pass rate	58%				
	<b>Module 2.01 Australia</b>	<b>Module 2.02 China</b>	<b>Module 2.03 Cyprus</b>	<b>Module 2.04 Hong Kong</b>	<b>Module 2.05 India</b>
Pass	2	1	24	1	14
Fail	0	0	4	2	12
Total number of candidates	-	-	-	-	-
Pass rate	2	1	28	3	26
	-	-	-	-	-
Pass rate	100%	100%	86%	33%	54%
	<b>Module 2.06 Ireland</b>	<b>Module 2.07 Malta</b>	<b>Module 2.08 Singapore</b>	<b>Module 2.09 United Kingdom</b>	<b>Module 2.10 United States</b>
Pass	4	15	5	68	10
Fail	2	0	6	21	10
Total number of candidates	-	-	-	-	-
Pass rate	6	15	11	89	20
	-	-	-	-	-
Pass rate	67%	100%	44%	76%	50%
	<b>Module 3.01 EU Direct Tax</b>	<b>Module 3.02 EU VAT</b>	<b>Module 3.03 Transfer Pricing</b>	<b>Module 3.04 Energy Resources</b>	<b>Module 3.05 Banking</b>
Pass	7	9	142	47	4
Fail	3	13	102	6	2
Total number of candidates	-	-	-	-	-
Pass rate	10	22	244	53	6
	-	-	-	-	-
Pass rate	70%	41%	58%	89%	67%

**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 20,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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