

ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – DECEMBER 2019 20 February 2020

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 10, 11 and 12 December 2019. A total of 640 students sat exams in December, in 53 cities around the world, including the first ever ADIT exam sittings in Botswana and Iceland.

359 students passed at least one December 2019 ADIT exam. A total of 46 students (four of whom have achieved a distinction) have completed ADIT in the last six months, including the first ADIT graduate in Armenia.

The ADIT qualification is now held by 1,171 tax practitioners in 84 countries and territories; 185 students have successfully completed the qualification over the last twelve months.

CIOT President Glyn Fullelove, commenting on the results, said:

“I congratulate ADIT students who passed their exams in December.

“The exams set a demanding benchmark for international tax practitioners to meet. ADIT provides a mark of high quality for professionals and is recognised as such by their employers. More international tax professionals are realising that ADIT equips with a means to develop their careers with every passing year.

“The continued success of our ADIT students around the world, most of whom combine their studies with full-time jobs, reflects their hard work and commitment to excellence. We are pleased that 2019 saw both a record number of new ADIT students registering for the qualification and a record number of exam sittings.

“We have introduced recently a number of important new benefits to our International Tax Affiliate package, which is available only to individuals who have completed the ADIT qualification. We look forward to welcoming many of our newest cohort of ADIT holders to the Affiliate ranks.

“We celebrate especially the achievements of those students who gained a distinction grade for their exams, and to the winners of our awards for the best performance in the various exam papers. We look forward to welcoming our award winners, Affiliates and new ADIT graduates to the next ADIT awards ceremony, which will take place on 17 March, and to supporting them in their continued growth within the international tax field.”

Awards

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

The medal has been jointly awarded to Mrs Flora Barnes of Bath, United Kingdom, who is employed by Future plc, and Miss Kathryn Miles of Birmingham, United Kingdom, who is employed by HMRC.

The Raymond Kelly Medal for the best overall performance in Module 2 United Kingdom option

The medal has been awarded to Mr James Carpenter of London, United Kingdom, who is employed by Deloitte.

The Croner-i Prize for the best overall performance in Module 3 Transfer Pricing option

The prize has been awarded to Mr Jonathan Hinchcliffe of Nottingham, United Kingdom, who is employed by HMRC.

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

The medal has been awarded to Mr Adrian Cloer of Falkensee, Germany, who sat Module 3.01: EU Direct Tax option.

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

- Mrs Flora Barnes of Bath, United Kingdom, who is employed by Future plc;
- Dr Tobias Hagemann of Berlin, Germany, who is employed by Mazars;
- Mr Mohammad Qasim Javid of Neath, United Kingdom, who is employed by KPMG; and
- Mr Nyall Sharp of London, United Kingdom.

As a result of the December 2019 examinations, the following 45 individuals have now completed all the components to be awarded the ADIT qualification and may now use the designatory letters 'ADIT':

Andreou, E (Nicosia, Cyprus)	Iordache, M (Bucharest, Romania)
Arram, M (Cairo, Egypt)	Ismail, M (Prestwich, United Kingdom)
Bajaj, R (Delhi, India)	Javid, M Q (London, United Kingdom) *
Barnes, F (Bath, United Kingdom) + *	Juli Asyir, R (Jakarta, Indonesia)
Calinovici, E (Bucharest, Romania)	Kennedy, M (Portarlington, Ireland)
Charalambous, A K (Nicosia, Cyprus)	Malai, R (Limassol, Cyprus)
Charitonos, M (Limassol, Cyprus)	Malekkidou, M (Nicosia, Cyprus)
Cherkasov, P (London, United Kingdom)	Manousakis, N (Nicosia, Cyprus)
Constanta, N (Nicosia, Cyprus)	Mbowe, V E (Dar es Salaam, Tanzania)
Deptula, B (Pervolia, Cyprus)	Metti, K (Limassol, Cyprus)
Economou, C (Athens, Greece)	Nistor, A (Bucharest, Romania)
Evdokimov, P (Dubai, United Arab Emirates)	Nyakairu, R H K (Kampala, Uganda)
Ferguson, R (Dublin, Ireland)	Rees, A R A (London, United Kingdom)
Gonzalez Puga, M M (Monaco)	Sargsyan, K (Yerevan, Armenia)
Graci, E (Madrid, Spain)	Scott, M (London, United Kingdom)
Hagemann, T (Berlin, Germany) *	Sharp, N P O (London, United Kingdom) *
Hargreaves, V (Twickenham, United Kingdom)	Shrimal, N (Jaipur, India)
Hawkins, C D (Hanoi, Vietnam)	Strati, G (Nicosia, Cyprus)
Howell, A (London, United Kingdom)	Tsitouras, C (Athens, Greece)
Hunter, D J (London, United Kingdom)	Wiklund, A (Wembley, Australia)
Ioannou, M (Nicosia, Cyprus)	Wolosiuk, E (London, United Kingdom)
Ioannou, S (Limassol, Cyprus)	Zammit, T (Gudja, Malta)
Ionascu, A (Luxembourg)	

+ = 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 candidate successfully completed an extended essay in the period between August 2019 and January 2020 and completed the required examinations prior to the December 2019 sitting. Therefore, they have now completed all the components to be awarded the ADIT qualification and may use the designatory letters 'ADIT':

McCleane, J (Dublin, Ireland)

The following 24 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 2019 examination session:

Benjamin, J (Wembley, United Kingdom)	Burge, E I B (London, United Kingdom)
Bird, D (London, United Kingdom)	Cameron, J (Tunbridge Wells, United Kingdom)
Bode, P (London, United Kingdom)	Carpenter, J (London, United Kingdom) +
Braithwaite, T (Wakefield, United Kingdom)	Chiam, Q H (London, United Kingdom)
Brown, P (St. Albans, United Kingdom)	Dickenson, M (London, United Kingdom)

Gowrisunkur, A P T (London, United Kingdom)
Hailstone, G (North Berwick, United Kingdom)
Jamnik, E (Birmingham, United Kingdom)
Kemp, E (Oxford, United Kingdom)
Kneafsey, G A (London, United Kingdom)
Lemon, H (Banbury, United Kingdom)
Nakarja, S S (Pinner, United Kingdom)

Parascandolo, T (Nottingham, United Kingdom)
Parsons, S (Reading, United Kingdom)
Redhead, E (Wirral, United Kingdom)
Roper, L S (Reading, United Kingdom)
Trent, O B M (London, United Kingdom)
Tulley, A (London, United Kingdom)
York, R (Reading, United Kingdom)

Candidates who have passed individual examination papers are listed in the **December 2019 Module Pass List**, available at www.adit.org/results.

Results Statistics

Module 1

Pass	170
Fail	101
	-
Total number of candidates	271
	-
Pass rate	63%

Module 2.03 Cyprus

Module 2.09 UK

Pass	11	27
Fail	10	41
	-	-
Total number of candidates	21	68
	-	-
Pass rate	52%	40%

Module 3.01 EU Direct Tax

Module 3.02 EU VAT

Module 3.03 Transfer Pricing

Pass	14	9	141
Fail	16	20	114
	-	-	-
Total number of candidates	30	29	255
	-	-	-
Pass rate	47%	31%	55%

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. Those who have completed all the elements to be awarded the qualification may use the designatory letters 'ADIT'. 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 with the CIOT will entitle the individual to receive a number of 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.

The CIOT's 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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