

ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – DECEMBER 2023 22 February 2024

Module Pass List

Individual module passes are as follows (details of awards, distinctions and overall passes can be found in the **December 2023 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

Abela, J (Sliema, Malta)	Hickey, R (London, United Kingdom) +
Abhinaya, M A (Chennai, India)	Ignatescu, A (Bucharest, Romania)
Adetoro, A (Lagos, Nigeria)	Irene, M V (Kampala, Uganda)
Adjei, K (Romford, United Kingdom)	Issouani, K (Dubai, United Arab Emirates)
Agarwal, D R (Thane, India)	Jabbour, G A (Beirut, Lebanon)
Al Arayedh, F (Greenford, United Kingdom)	Janse van Vuuren, G S P (Cape Town, South Africa)
Alexandrou, T (Limassol, Cyprus)	Jeng Mei, K (Singapore)
Apostolou, N (Limassol, Cyprus)	Jhunjhunwala, G K (Dubai, United Arab Emirates)
Asuenimhen, M A (Bournemouth, United Kingdom)	Kantarci, G (Valencia, Spain)
Auzins, R (Twickenham, United Kingdom)	Kapadia, T M (Mumbai, India)
Aziz, S E (Cairo, Egypt)	Karp, K (St. Helier, Jersey)
Bafna, P P (Pune, India) *	Kato, J (Kampala, Uganda)
Balendran, G (London, United Kingdom)	Kean, J (London, United Kingdom)
Bassey, E (Galway, Ireland)	Kitazume, F (Woking, United Kingdom)
Bewaji, O (Lagos, Nigeria)	Kokroko, E E (Akim Oda, Ghana)
Bogdanov, P (Varna, Bulgaria)	Kolikoli, M W (Dar es Salaam, Tanzania)
Buyayi, M L (Kampala, Uganda)	Lam, K H (London, United Kingdom)
Canterbury, N (Marlow, United Kingdom)	Lapin, M (Bratislava, Slovakia)
Chawaipira, G M (Harare, Zimbabwe)	Lather, K (Noida, India)
Chhugani, S (Mumbai, India)	Little, C (Birmingham, United Kingdom)
Chirchir, L K (Kericho, Kenya)	Lopiano, L C (Nottingham, United Kingdom)
Chisanga, F (Lusaka, Zambia)	Luthra, U (Delhi, India)
Chowdhary, A M (Geneva, Switzerland)	MacFarlane, A K (Bristol, United Kingdom)
Cole, H R (Cambridge, United Kingdom)	Mahmoud, A B (Cairo, Egypt)
Costello, E J (Danderhall, United Kingdom)	Maira, R (Dar es salaam, Tanzania)
Crowe, C N (Dublin, Ireland)	Mambwe, K (Lusaka, Zambia)
Degerstrom, F K (Bardufoss, Norway)	Masiga, E (Kampala, Uganda)
Desai, N D (Mumbai, India)	Matimba, R M (Harare, Zimbabwe)
Duggan, P J (Altrincham, United Kingdom)	Mazengera, M G (Lilongwe, Malawi)
Duncan, P (Livingston, United Kingdom)	McGarey, J (Stockport, United Kingdom)
Elmorsy, O A (Cairo, Egypt)	Mneimne, R (Doha, Qatar)
Evangelou, K (Limassol, Cyprus)	Mohun, O (D'Epinay, Mauritius)
Faruqi, O S (Dubai, United Arab Emirates)	Moran, H S (Leicester, United Kingdom)
Fayed, A M (Cairo, Egypt)	Mourettou, S (Nicosia, Cyprus)
Garbutt, M (York, United Kingdom)	Mulondo, T B (Kampala, Uganda)
George, J M (Sharq, Kuwait)	Murphy, L (Gyeonggi-do, South Korea)
Graham, C (Dingli, Malta)	Mushore, P L T (Harare, Zimbabwe)
Gregory, N (Dublin, Ireland)	Mutea, A (Bucharest, Romania)
Guraiib, M (Greely, Canada)	Mutis, H A (Weesp, Netherlands)
Hadjisolomou, C (Strovolos, Cyprus)	Namirembe, J (Kampala, Uganda)
Harnick-Roscetti, M (London, United Kingdom)	Ndono, D (Masasi, Tanzania)
Hassan, A (Liverpool, United Kingdom)	Njau, V T (Dar es salaam, Tanzania)
Havadi, I S (Harare, Zimbabwe)	Noone, J (Galway, Ireland)
Heaphy, N (Listowel, Ireland)	Ogueri-Onyeukwu, N N (Manchester, United Kingdom)

Olafaju, O O (Lagos, Nigeria)
Osborne, J L (Wolverhampton, United Kingdom)
Parel, R M A C (Birmingham, United Kingdom)
Parker, D E (Finglas, Ireland)
Peter, G (Dar es Salaam, Tanzania)
Phiri, W (Blantyre, Malawi)
Power, S (Wicklow, Ireland)
Prakash, S (Delhi, India)
Ramdenee, K (Surinam, Mauritius)
Ramparsad, Y A (Port Louis, Mauritius)
Rashid, M N (Jeddah, Saudi Arabia)
Rudakov, A (Salford, United Kingdom)
Rustogi, A (London, United Kingdom)
Sammut, B (Paola, Malta)
Sarguroh, F (Mumbai, India)
Savvidou, M (Limassol, Cyprus)
Sehrawat, P (Delhi, India)
Sher, A (Rawalpindi, Pakistan)
Siah, S Y (Singapore)

Module 2.03 Cyprus option

Antoniou, A (Limassol, Cyprus)
Georgopoulos, A (Pera, Cyprus)
Koushiappis, C (Lakatamia, Cyprus)
Koutsidou, K (Lakatamia, Cyprus)
Kyriakides, A (Mesa Geitonia, Cyprus)
Makrides, M (Nicosia, Cyprus)
Petsas, E (Nicosia, Cyprus)

Module 2.09 United Kingdom option

Ali, M Y (London, United Kingdom)
Appleyard, E (London, United Kingdom)
Beeden, S (Horsham, United Kingdom)
Bennett, N (Ashtead, United Kingdom)
Bhana, A (Batley, United Kingdom)
Bojic, M (London, United Kingdom)
Bonk, M S (Aberdeen, United Kingdom) *
Campbell, B (London, United Kingdom) *
Carter, R (Leicester, United Kingdom)
De Guia, S (Reading, United Kingdom)
Drosakis, A (London, United Kingdom)
Fowles, A (London, United Kingdom)
Frank, C R (London, United Kingdom)
Holubnychya, H (Leeds, United Kingdom) *
Hughes, H A (Greenock, United Kingdom)
Jhaveri, A B (London, United Kingdom)
Kean, J (London, United Kingdom)

Module 3.01 EU Direct Tax option

Albrecht, G (Dubai, United Arab Emirates)
Brekoulakis, S N (Nicosia, Cyprus)
Harnick-Roscetti, M (London, United Kingdom)
Kirk, O W (Luxembourg, Luxembourg)

Module 3.02 EU VAT option

Conlon, J (Wicklow, Ireland)
Jain, K (Dubai, United Arab Emirates)
Lagka, A (Peania, Greece)
Meite, F (Southampton, United Kingdom)

Slamkova, M (Trnava, Slovakia)
Slepcekovs, V (Limassol, Cyprus)
Smith, B (Crowhurst, United Kingdom)
Soockee, M (Leeds, United Kingdom)
Spyrou, F (Pegeia, Cyprus)
Srivastav, A (Abu Dhabi, United Arab Emirates)
Stetsko, R (Krakow, Poland)
Straiton, D (Hamilton, United Kingdom)
Talbot, M (Houghton le Spring, United Kingdom)
Tan, G (Harrow, United Kingdom)
Teixeira, C (London, United Kingdom)
Tung, C C (London, United Kingdom)
Uddin, M Y (Riyadh, Saudi Arabia)
Vawda, I Y (Sandton, South Africa)
Vella, G (Haz-Zebbug, Malta)
Watson, R (Leeds, United Kingdom)
Wong, J (London, United Kingdom)
Zulaikhah, R (London, United Kingdom)

Rustamov, M (Limassol, Cyprus)
Stavrou, T (Kokkinotrimithia, Cyprus)
Syllouri, I (Nicosia, Cyprus)
Theofilou, G (Paphos, Cyprus) *
Tsielepi, M (Larnaka, Cyprus)
Tziallas, C G (Nicosia, Cyprus)
Xenofontos, F (Kato Polemidia, Cyprus)

Kozhukhovska, D (London, United Kingdom)
Lam, F (Sutton, United Kingdom)
Loveless, C (Guildford, United Kingdom) +
Matei, C D (Bucharest, Romania)
McVicar, R (London, United Kingdom)
Morison, E (London, United Kingdom)
Packer, G (Camberley, United Kingdom)
Rouse, R D (London, United Kingdom)
Siegert, A (London, United Kingdom)
Simpson, L C (Chipping Norton, United Kingdom)
Thompson, H (Reading, United Kingdom)
Thompson, K (Seaford, United Kingdom)
Tonks, A (Birmingham, United Kingdom)
Uskenbayeva, G (London, United Kingdom)
Waddingham, P (Uxbridge, United Kingdom)
Yerali, L (London, United Kingdom)

Lavin, A (Madrid, Spain)
Mangal, V (Gurgaon, India)
McCartney, S T (Glasgow, United Kingdom) + *

Omar, S (Bengaluru, India)
Owsinska, A (Warsaw, Poland)
Protopapas, I (Athens, Greece) +
Shah, P J (Mumbai, India)

Spiteri, M (Naxxar, Malta)
Strelkova, E (Nicosia, Cyprus)
Sungeelee, N (Beau Bassin, Mauritius)

Taha, J (Jeddah, Saudi Arabia)
Yusifov, U (Baku, Azerbaijan)

Module 3.03 Transfer Pricing option

Abbas, F (Abiramam, India)
Adamashvili, L (Tbilisi, Georgia)
Agarwal, D (Mumbai, India)
Agarwal, N (Dubai, United Arab Emirates)
Agestri, N (Mendham, United States of America)
Al Alem, M (Sharjah, United Arab Emirates)
Al Mawali, A H (Bawshar, Oman)
Amin, M H (Alexandria, Egypt)
Andreades, G (Strovolos, Cyprus)
Archer, J (Manchester, United Kingdom)
Argyrou, A (Nicosia, Cyprus)
Arystanov, E E (Almaty, Kazakhstan)
Aslam, M F (Karachi, Pakistan)
Atassi, H (Dubai, United Arab Emirates)
Atiyyeh, Y (Dubai, United Arab Emirates)
Attard, C (Naxxar, Malta)
Atwine, O M (Kampala, Uganda)
Ayiomamitis, S S (Limassol, Cyprus)
Badwal, R T (Chennai, India)
Bakathir, S (Azaibah, Oman)
Bewaji, O (Lagos, Nigeria)
Bhargava, D (Alwar, India)
Birchall, M (Macclesfield, United Kingdom)
Boland, S (Lucan, Ireland)
Bonci, J (Dublin, Ireland)
Borchali, A (London, United Kingdom)
Bossino, J J (Gibraltar)
Brekaa, M S (Jeddah, Saudi Arabia)
Bright, N A (London, United Kingdom)
Burgin, J N (Boston, United States of America)
Bwanya, L T (Harare, Zimbabwe)
Cairns, I (Dublin, Ireland)
Carless, C (Cardiff, United Kingdom)
Carlton, J D (Shipley, United Kingdom) *
Ceroni, F (Torino, Italy)
Chandrasekaran, BC (Ambattur, India)
Chipatiso, J P (Harare, Zimbabwe)
Choudhary, P (Bengaluru, India)
Clohessy, G (Dublin, Ireland)
Constantinou, N M (Limassol, Cyprus)
Coyle, E (Westmeath, Ireland)
Dariyani, T (Bhilwara, India)
Deeley, A (Dublin, Ireland) *
Dempsey, M (Ballinluig East, Ireland)
Derrick, N (Kampala, Uganda)
Doyle, N (Dublin, Ireland)
Elhusseiny, H A (Cairo, Egypt)
Ellender, S (London, United Kingdom)
Ellinas, M (Pano Deftera, Cyprus)
El-Sawaf, M O (Cairo, Egypt)
Enkhbaatar, S (London, United Kingdom)
Eremenko, K (Larnaka, Cyprus)
Francis, S M (Burgess Hill, United Kingdom)
Gauci, B M (Il-Munxar, Malta)
Gemavat, J R (Mumbai, India)
Georgopoulos, A (Pera, Cyprus)

Ghaly, M A (Hawally, Kuwait)
Goel, M (Mohali, India)
Gophikrishna, P (Chennai, India)
Graham, C (Dingli, Malta)
Grant, L J (Newcastle upon Tyne, United Kingdom) +
Green, M J (Newcastle upon Tyne, United Kingdom)
Guan, Y (Paola, Malta)
Haridas, R (Coimbatore, India)
Hayes, R G (Dublin, Ireland)
Herdona, S A (Jakarta, Indonesia)
Hounsell, R C (Dublin, Ireland)
Hutchison, A (Derry, United Kingdom)
Ibeneme, E U (Surulere, Nigeria)
Ibrayeva, A (Astana, Kazakhstan)
Ishengoma, A L (Tabata, Tanzania)
Jagmohan, K (Dubai, United Arab Emirates)
Jhamtani, N (Delhi, India)
Kamireddy, S C (Hyderabad, India)
Kane, N (Cork, Ireland)
Kasanda, N (Lusaka, Zambia)
Kasargod, V K (Bengaluru, India)
Kayani, Y (Heywood, United Kingdom)
Kazanjian, L (Nicosia, Cyprus)
Kean, J (London, United Kingdom)
Kearns, C (Belfast, United Kingdom)
Khanani, D S (Kampala, Uganda)
Khanjaliashvili, G (Tbilisi, Georgia)
Kinanis, G (Nicosia, Cyprus)
Klyuka, I (Limassol, Cyprus)
Kondle, S (Surat, India)
Kopysova, A (Krakow, Poland)
Krymskyi, S (Krakow, Poland)
Kuntal, D (Doha, Qatar)
Kyeyune, A N (Kampala, Uganda)
Lather, K (Noida, India)
Loizou, P (Aradippou, Cyprus)
Lunyolo, B A (Kampala, Uganda)
Maguire, K (Galway, Ireland)
Maheshwari, Y (Hyderabad, India)
Makmot, V P (Kampala, Uganda) *
Manenzhe, A J (Pretoria, South Africa)
Mansoor, S (Bengaluru, India)
Martinez Hernandez, J F (Barcelona, Spain)
Matyunina, T (Limassol, Cyprus)
McGee, S (Dublin, Ireland)
Mehta, A S (Mumbai, India)
Mendes, A P (Hesperange, Luxembourg)
Mendonca, R L (Krakow, Poland)
Motiramani, S (Dubai, United Arab Emirates)
Murray, K (Dublin, Ireland)
Murwira, C (Harare, Zimbabwe)
Mutola, B (Nairobi, Kenya)
Namumba, M (Lusaka, Zambia)
Nandola, A J (Thane, India)
Narayaneeyam, D P (Thrissur, India)
Norita, E (Jakarta, Indonesia)

O'Byrne, D (Dublin, Ireland)
O'Callaghan, D J (Cork, Ireland)
O'Connor, N (Mayo, Ireland)
Olusegun, O F (Lagos, Nigeria)
Paleviciute, L (Vilnius, Lithuania)
Pandey, N (Dubai, United Arab Emirates)
Parel, R M A C (Birmingham, United Kingdom)
Patankar, U (Doha, Qatar)
Pavlova, P P (London, United Kingdom)
Pedley, I (London, United Kingdom) *
Peter, G (Dar es Salaam, Tanzania)
Pickford, T (Reading, United Kingdom)
Prosper, E E (Dar es Salaam, Tanzania)
Rathore, A (Moradabad, India)
Roberts, J L (Bristol, United Kingdom) +
Saiya, N A (Mumbai, India)
Sajjad, K (Doha, Qatar)
Salem, E (Al Khobar, Saudi Arabia) *
Sehrawat, P (Delhi, India)
Shakeer, M (Dubai, United Arab Emirates)
Shakhmagambetova, G (Astana, Kazakhstan)
Shetty, A S (Mumbai, India)
Shields, E (Dublin, Ireland)
Shih, C (Boston, United States of America)

Sikdar, S (Kolkata, India)
Singh, A K (Monkstown, Ireland)
Sinkar, M S (Thane, India)
Sirowa, P V (Delhi, India)
Sivabalan, L (Chennai, India)
Smith, C D (Stockport, United Kingdom)
Srinivasan, J (Chennai, India)
Strutt, E (Dublin, Ireland)
Sukawong, A (Bangkok, Thailand)
Taldar, M (Harrow, United Kingdom)
Tammineni, A (Hyderabad, India)
Tariq, T (Dubai, United Arab Emirates)
Thawery, D R (Dar es Salaam, Tanzania)
Thirumalai, A (Sanabis, Bahrain)
Thisara Dilshan, K G (Salmiya, Kuwait)
Thompson, J (Lisburn, United Kingdom)
Tulliez, F (Luxembourg, Luxembourg)
Vella, M D (Mgarr, Malta)
Venkitaraman, R (Utrecht, Netherlands)
Vohra, M (Nottingham, United Kingdom)
Wood, B R (Bristol, United Kingdom)
Yip, K L (Hong Kong)
Zahra, B (Il-Hamrun, Malta)

Module 3.04 Energy Resources option

Aboufarraj, H T (Dubai, United Arab Emirates)
Abu-Auf, A M (Cairo, Egypt)
Akiki, K (Dubai, United Arab Emirates)
Aldayeh, H (Dubai, United Arab Emirates) *
Alhadhrami, R (Kuwait, Kuwait)
Almoslim, H A (Al Khobar, Saudi Arabia)
Assaf, R M (Amman, Jordan)
Baatab, B M (Jeddah, Saudi Arabia)
Chikumbo, B (Harare, Zimbabwe)
Dera, S (Harare, Zimbabwe)
Elsaid, M (Cairo, Egypt)
George, S (Doha, Qatar)
Harawa, S (Lusaka, Zambia)
Joel, D (Doha, Qatar)
Khan, A (Peshawar, Pakistan)
Kumar, A (Mumbai, India)
Manea, S (Bucharest, Romania)

McGowan, F (Gibraltar)
Mohamed, M N (Cairo, Egypt)
Mugabi, R (Kampala, Uganda)
Mutabari, M S (Nairobi, Kenya)
Mutumba, M (Kampala, Uganda)
Nafis, S (Riyadh, Saudi Arabia)
Nakanga, W W (Blantyre, Malawi)
Ngqata, B (Leeds, United Kingdom)
Njue, K W (Nairobi, Kenya)
Nyaruvanga, T L (Harare, Zimbabwe)
Ojha, R (Bhilwara, India)
Paravengal, M H (Riyadh, Saudi Arabia)
Samarneh, E S (Amman, Jordan)
Savanhu, L N (Harare, Zimbabwe)
Sharma, S O (Mumbai, India)
Wood, P T C (Aberdeen, United Kingdom)
Ziyambi, V (Harare, Zimbabwe) + *

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 19,900 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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Rory Clarke, ADIT Manager
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