

## PASS AND PRIZE LIST

22 January 2025

### THE CHARTERED TAX ADVISER EXAMINATION – November 2024

The Chartered Institute of Taxation, the principal body in the United Kingdom concerned solely with taxation, announced today the results from its examinations taken by 875 candidates in November 2024. There were also a further 331 candidates who sat one or more papers on the ACA CTA Joint Programme (with ICAEW) and 30 candidates sat a paper on the CA CTA Joint Programme (with ICAS). In addition, 1,137 Tax Pathway candidates sat a combination of ATT and CTA papers.

The Institute President, Charlotte Barbour, commenting on the results said:

"I would like to offer my warmest congratulations to those candidates who have passed all of the necessary exams for CIOT membership as well as those who have made progress towards becoming a Chartered Tax Adviser after passing one or more papers at the November 2024 examination session. They should be really proud of their hard work, dedication and effort. The exams set a high standard and successful candidates can be proud of their achievements.

292 candidates have now successfully completed all of the CTA examinations and we very much look forward to welcoming them as members of the Institute in the near future. Included in this figure are 68 candidates who were on the ACA CTA Joint Programme, 6 candidates who were on the CA CTA Joint Programme and 90 candidates who have now fully completed the ATT CTA Tax Pathway by passing the CTA element.

I very much look forward to welcoming the new members into the Institute at the next Admission Ceremony."

Full details of prizes and results are as follows:

**The Institute Medal for the candidate who has completed the CTA qualification by achieving first time passes in all the required tax exams, regardless of route sat, and having achieved the best overall performance (the exams could be taken at one exam session or over a number of exam sessions).**

The medal has been awarded to Abdurrahman Nurgat of London where he is employed by PwC.

**The Gilbert Burr Medal for the candidate with the highest mark in the Advanced Technical Paper on Taxation of Owner-Managed Businesses.**

The medal has been awarded to Nathan David Webb of Birmingham, who is employed by Crowe UK LLP Oldbury in Oldbury.

**The Victor Durkacz Medal for the candidate with the highest mark in the Advanced Technical Paper on Domestic Indirect Taxation.**

The medal has been awarded to Robert Samuel Gray of London where he is employed by RSM UK.

**The Spofforth Medal for the candidate with the highest mark in the Advanced Technical Paper on Inheritance Tax, Trusts & Estates.**

The medal has been awarded to Charlotte Buckley of Rotherham, who is employed by KPMG LLP in Leeds.

**The John Beattie Medal for the candidate with the highest mark in the Advanced Technical Paper on Human Capital Taxes.**

The medal has been awarded to Samuel Jack Alexander Westlake of Southampton where he is employed by BDO LLP.

**The Ronald Ison Medal for the candidate with the highest mark in the Advanced Technical Paper on Taxation of Individuals.**

The medal has been awarded to Joseph Stanley William Fletcher of Salisbury where he is employed by Evelyn Partners.

**The John Tiley Medal for the candidate with the highest mark in the Advanced Technical Paper on Taxation of Larger Companies and Groups.**

The medal has been awarded to Karolina Niziolek of London where she is employed by Grant Thornton UK LLP.

**The Wreford Voge Medal for the candidate with the highest mark in the Advanced Technical Paper on Cross-Border Indirect Taxation.**

The medal has been awarded to Samuel Frederick Davis of West Molesey, who is employed by Buzzacott LLP in London.

**The Ian Walker Medal for the candidate with the highest mark in the Awareness Paper.**

The medal has been awarded to Rachel Sophie Jackson of Bradford, who is employed by BDO LLP in Leeds.

**The Avery Jones Medal for the candidate with the best performance in the Application and Professional Skills Paper.**

The medal has been awarded to Callum Richard Shaw of Solihull, who is employed by Smith & Williamson in Bristol.

**The Chris Jones Prize for the candidate with the highest total marks in two Advanced Technical Papers (taken at the same sitting).**

The prize has been awarded to George Ryan Wilbraham of London where he is employed by Alvarez & Marsal Tax LLP.

**The Croner-i Prize for the candidate with the highest distinction mark in an Advanced Technical Paper.**

The prize has been awarded to Charlotte Buckley, winner of the Spofforth Medal.

The Medals, Prizes and Distinctions are awarded for each examination paper subject to the discretion of Council and the attainment of a satisfactory standard, regardless of whether the examination requirements for membership have been met.

Distinctions are awarded to candidates for the following papers:

Advanced Technical: Taxation of Owner-Managed Businesses

Annabel Katy Peare (Grant Thornton UK LLP, Leeds)  
James Shepherd (KPMG LLP, Manchester)  
Nathan David Webb (Crowe UK LLP Oldbury, Oldbury)  
Arthur Harold Winmill (Saffrey LLP, London)

Advanced Technical: Domestic Indirect Taxation

Robert Samuel Gray (RSM UK, London)

Advanced Technical: Inheritance Tax, Trusts & Estates

Charlotte Buckley (KPMG LLP, Leeds)  
Katie Moran (Forvis Mazars LLP, Leeds)

Advanced Technical: Taxation of Individuals

Hannah Stephanie Edwards (Deloitte LLP, St Albans)  
Joseph Stanley William Fletcher (Evelyn Partners, Salisbury)

Advanced Technical: Taxation of Larger Companies and Groups

Jake William Fisher (Menzies LLP, Egham)  
George Golding (Deloitte LLP, London)  
Tsz Kin Leung (Deloitte NI Ltd, Belfast)  
Karolina Niziolek (Grant Thornton UK LLP, London)

Application and Professional Skills: Taxation of Individuals

Aydyn Agaev (Forvis Mazars LLP, London)  
Jennifer Lucy Mai Hutchings (Dechert LLP, London)  
Joseph Mills (Armstrong Watson LLP, Leeds)  
Ella Murphy (Saffery LLP, Leeds)  
Daniel James Tucker (Bishop Fleming LLP, Plymouth)

Application and Professional Skills: Taxation of Owner-Managed Businesses

Kristian Hurley (Saffery LLP, Gloucester)

Application and Professional Skills: VAT and Other Indirect Taxes

Aaron Norman (MHA MacIntyre Hudson LLP, Maidstone)  
Naomi Quant (London)

Application and Professional Skills: Inheritance Tax, Trusts & Estates

Nicholas Paul Dobbs (Anderson Strathern LLP, Edinburgh)  
Simon Douglas (Oxford)  
Julia Gribbin (Chiene + Tait LLP, Edinburgh)  
Callum Richard Shaw (Smith & Williamson, Bristol)  
Tom Turner (Dixon Wilson Chartered Accountants, London)

Distinctions are awarded to candidates whose answers reflect an exceptional level in the Advanced Technical Papers and the Application and Professional Skills Papers.

Distinctions are not awarded for the Awareness Paper.

## **RESULTS BY EXAMINATION**

### **Advanced Technical**

#### Taxation of Owner-Managed Businesses

280 candidates passed this paper out of a total of 590 sitting the examination with 4 candidates being awarded a distinction. A pass rate of 47%.

#### Domestic Indirect Taxation

38 candidates passed this paper out of a total of 75 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 51%.

#### Inheritance Tax, Trusts & Estates

33 candidates passed this paper out of a total of 73 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 45%.

#### Human Capital Taxes

27 candidates passed this paper out of a total of 57 sitting the examination. A pass rate of 47%.

#### Taxation of Individuals

223 candidates passed this paper out of a total of 392 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 57%.

#### Cross-Border Indirect Taxation

23 candidates passed this paper out of a total of 53 sitting the examination. A pass rate of 43%.

#### Taxation of Larger Companies and Groups

150 candidates passed this paper out of a total of 255 sitting the examination with 4 candidates being awarded a distinction. A pass rate of 59%.

### **Awareness**

85 candidates passed this paper out of a total of 152 sitting the examination. A pass rate of 56%.

### **Application and Professional Skills**

#### Taxation of Individuals

56 candidates passed out of a total of 113 sitting the examination with 5 candidates being awarded a distinction. A pass rate of 50%.

#### Taxation of Larger Companies and Groups

66 candidates passed this paper out of a total of 102 sitting the examination. A pass rate of 65%.

#### Taxation of Owner-Managed Businesses

84 candidates passed this paper out of a total of 153 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 55%.

#### VAT & Other Indirect Taxes

9 candidates passed this paper out of a total of 20 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 45%.

#### Inheritance Tax, Trusts & Estates

21 candidates passed this paper out of a total of 43 sitting the examination with 5 candidates being awarded a distinction. A pass rate of 49%.

The 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 has over 20,000 members who have the practising title of ‘Chartered Tax Adviser’ and the designatory letters ‘CTA’, to represent the leading tax qualification.