

## Module Pass List

Individual module passes are as follows (details of awards, distinctions and overall passes can be found in the **June 2023 Awards, Distinctions and Overall Pass List**, available at [www.tax.org.uk/adit/pass-lists](http://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

Adeyekun, O E (Ibadan, Nigeria)	Goyal, A K (Delhi, India)
Agbada, S (Lagos, Nigeria)	Guan, Y (Paola, Malta)
Ageeva, A (Southbank, Australia)	Holubnychya, H (Leeds, United Kingdom)
Aggarwal, R (Muzaffarnagar, India)	Hutchison, A (Derry, United Kingdom)
Al Alem, M (Sharjah, United Arab Emirates)	Jain, A D (Mumbai, India)
Al Mawali, A H (Bawshar, Oman)	Jambal, E (Ulaanbaatar, Mongolia)
Albrecht, G (Dubai, United Arab Emirates)	Jones, J (Marlborough, United Kingdom)
Andreou, T (Ayia Napa, Cyprus)	Kamath A, U (Bengaluru, India)
Anonuevo, L A T (Dubai, United Arab Emirates)	Kekeris, I (Palaio Faliro, Greece)
Antoniou, A (Limassol, Cyprus)	Khanjaliashvili, G (Tbilisi, Georgia)
Aquilina, L (Tarxien, Malta)	Kimeu, H K (Mombasa, Kenya)
Arhinful-Yeboah, N K (Accra, Ghana)	Kinanis, G (Nicosia, Cyprus)
Atassi, H (Dubai, United Arab Emirates)	Kladou, X (Luxembourg, Luxembourg)
Atiyyeh, Y (Dubai, United Arab Emirates)	Kondle, S (Surat, India)
Attard, C (Naxxar, Malta)	Kostarelos, K (Dublin, Ireland)
Atwine, O M (Kampala, Uganda)	Laperta, I (Agios Dometios, Cyprus)
Azmat, A (Jeddah, Saudi Arabia)	Lavi, W Y (Ramat Gan, Israel)
Bamwesigye, R (Kampala, Uganda)	Lester, E J (Wirral, United Kingdom)
Bangaru, E T (Visakhapatnam, India)	Lo, M T (Hong Kong, Hong Kong)
Banka, J S (Ahmedabad, India)	Lunyolo, B A (Seguku, Uganda)
Barry, L (Marsaskala, Malta)	Maheshwari, Y (Hyderabad, India)
Batheja, P R (Bhusawal, India)	Majid, I (Bury, United Kingdom)
Bennett, A (Bristol, United Kingdom)	Makmot, V P (Kampala, Uganda)
Bonk, M S (Aberdeen, United Kingdom)	Makris, N (Kato Polemidia, Cyprus)
Borchali, A (London, United Kingdom)	Manenzhe, A J (Pretoria, South Africa)
Bowa, M K (Lusaka, Zambia)	Mansoor, S (Bengaluru, India)
Britton, G (Edinburgh, United Kingdom)	McMillan, L (Leeds, United Kingdom)
Buchanan, J F (Sale, United Kingdom)	Michel, M (Dublin, Ireland)
Campbell, B (Chislehurst, United Kingdom)	Mihalcea, A N (Diemen, Netherlands)
Chatzichristou, M (Palaio Faliro, Greece)	M'tombo, K M (Kadoma, Zimbabwe)
Chikumbo, B (Harare, Zimbabwe)	Murithi, C (Nairobi, Kenya)
Choudhary, P (Bengaluru, India)	Muthlamkunnath, S (Abu Dhabi, United Arab Emirates)
Christodoulidou, M (Limassol, Cyprus)	Mutola, B (Nairobi, Kenya)
Cuddy, D C (Galway, Ireland)	Mutumba, M (Kampala, Uganda)
Czerniawski, T (Warsaw, Poland)	Nafis, S (Riyadh, Saudi Arabia)
D'Andrea, U (London, United Kingdom)	Nazeer, S (Islamabad, Pakistan)
Ddungu, M M (Kampala, Uganda)	Nizamiyeva, A (Astana, Kazakhstan)
Ellinas, T (Strovolos, Cyprus)	Nkomo, C (Bulawayo, Zimbabwe)
Frank, C R (London, United Kingdom)	Ojha, R (Bhilwara, India)
Galani, V A (Mumbai, India)	Olusegun, O F (Lagos, Nigeria)
Garmpi, K (Chaidari, Greece)	Patel, R (London, United Kingdom)
Gemavat, J R (Mumbai, India)	Pavlova, P P (London, United Kingdom)
George, S (Doha, Qatar)	Pedley, I (London, United Kingdom)
Gerada, M (Naxxar, Malta)	Petsas, E (Nicosia, Cyprus)

Pickford, T (Reading, United Kingdom)  
Prosper, E E (Dar es Salaam, Tanzania)  
Rajanna, G (Bengaluru, India)  
Renard, B (Bogota, Colombia)  
Roji Gomez, A C (London, United Kingdom)  
Rouse, R D (London, United Kingdom)  
Sajjad, K (Doha, Qatar)  
Salem, E (Al Khobar, Saudi Arabia)  
Seychell, L M (Zejtun, Malta)  
Shah, M H (Mumbai, India)  
Shah, S S (Mumbai, India)  
Shetty, A S (Mumbai, India)  
Simpson, L C (Chipping Norton, United Kingdom)  
Spitaliotis, K (Nicosia, Cyprus)  
Stefanova, A (Sofia, Bulgaria)

### **Module 2.01 Australia option**

Nguyen, T N (Hanoi, Vietnam)

### **Module 2.02 China option**

Hu, S (Beijing, China)  
Lai, P Y (Hong Kong, Hong Kong)  
Ong, W C (Shenzhen, China)

### **Module 2.03 Cyprus option**

Bulawa, P (Nicosia, Cyprus)  
Constantinou, N M (Limassol, Cyprus)  
Epaminondou, N (Nicosia, Cyprus)  
Ivkova, O (Limassol, Cyprus)  
Klyuka, I (Limassol, Cyprus)  
Loizou, P (Aradippou, Cyprus)  
Markova, O (Limassol, Cyprus)

### **Module 2.05 India option**

Bafna, P P (Pune, India)  
Bansal, A (Gurgaon, India)  
Bhurat, K (Chennai, India)  
Kamath A, U (Bengaluru, India)  
Krishnia, S (Delhi, India)

### **Module 2.06 Ireland option**

Agrawal, N N (Pune, India)  
Conlon, J (Wicklow, Ireland)  
Deeley, A (Dublin, Ireland)

### **Module 2.07 Malta option**

Bezzina, D (Msida, Malta)  
Bilocca, K M (Naxxar, Malta)  
Brown, A (Valletta, Malta)  
Cuschieri, K (Naxxar, Malta)  
Galdes, D (Naxxar, Malta)

### **Module 2.08 Singapore option**

Ayumi, L (Jakarta, Indonesia)  
Chandrasekar, A (Coimbatore, India)  
Chowdhary, A (Mumbai, India)  
Gemavat, J R (Mumbai, India)

Swan, J (Corsham, United Kingdom)  
Syllouri, I (Nicosia, Cyprus)  
Tamminen, A (Hyderabad, India)  
Tan, S (Singapore)  
Tenkorang, N A A (Milton Keynes, United Kingdom)  
Thirumalai, A (Sanabis, Bahrain)  
Thisara Dilshan, K G (Salmiya, Kuwait)  
Uzun, A (Istanbul, Turkey)  
Vassallo, K S (Pieta, Malta)  
Vella, M D (Mgarr, Malta)  
Venkitaraman, R (Utrecht, Netherlands)  
Verma, A (London, United Kingdom)  
Zahra, B (Il-Hamrun, Malta)  
Zhamisheva, A (London, United Kingdom)  
Ziyambi, V (Harare, Zimbabwe)

Qureshi, E B (Karachi, Pakistan)

Tshabalala, S (Johannesburg, South Africa)  
Yip, K L (Hong Kong, Hong Kong)

Philippou, N (Geri, Cyprus)  
Rousos, K (Nicosia, Cyprus)  
Rudko, A (Paphos, Cyprus)  
Sagun, O (Limassol, Cyprus)  
Spitaliotis, K (Nicosia, Cyprus)  
Vasileiou, A (Nicosia, Cyprus)

Palgamkar, H (Mumbai, India)  
Saxena, S (Noida, India)  
Sharma, S (Delhi, India)  
Singh, A (Panchkula, India)

Francis, S M (Burgess Hill, United Kingdom)  
Gregory, N (Dublin, Ireland)  
Murphy, L (Gyeonggi-do, South Korea)

Gatt Meli, E (Attard, Malta)  
Mifsud, F (Pieta, Malta)  
Ravi, D K (Manama, Bahrain)  
Zampa, R (Birkirkara, Malta)  
Zarb, W (Xaghra, Malta)

Haran, P (Chennai, India)  
Khole, A (Navi Mumbai, India)  
Kumar, A (Mumbai, India)  
Marhani, A R (Jakarta, Indonesia)

Novriansa, A (Bekasi, Indonesia)  
Prasetyo, I H (Jakarta, Indonesia)  
Risandy Febriansyah, R (Jakarta, Indonesia)  
Safarina, H A (Jakarta, Indonesia)

Siah, S Y (Singapore)  
Sukawong, A (Bangkok, Thailand)  
Sulistiono, B (Tangerang, Indonesia)

### Module 2.09 United Kingdom option

Aggarwal, A (London, United Kingdom)  
Agrawal, P (Nagpur, India)  
Ainley, M (London, United Kingdom)  
Baily, R (Southend-on-Sea, United Kingdom)  
Barter, D (London, United Kingdom)  
Bithray, H (Croydon, United Kingdom)  
Borowik, S (Stamford, United Kingdom)  
Boyle, P (Glasgow, United Kingdom)  
Brander, I A (Shrewsbury, United Kingdom)  
Buchan, R I (North Berwick, United Kingdom)  
Buo, D D (London, United Kingdom)  
Cheng, J (Barking, United Kingdom)  
Coleman, A (London, United Kingdom)  
Ellis, R (Crowborough, United Kingdom)  
Everett, E (Dover, United Kingdom)  
Fairley, J (Guildford, United Kingdom)  
Froggatt, J M (Hemel Hempstead, United Kingdom)  
Garrigues, F (Rugby, United Kingdom)  
Giles, H (Manchester, United Kingdom)  
Hardman, A (Cheadle, United Kingdom)  
Hasan, I (London, United Kingdom)  
Hickey, R (London, United Kingdom)  
Hicks, J (London, United Kingdom)  
Insull, K (London, United Kingdom)  
Israel, T (London, United Kingdom)  
Jaiswal, A (Birmingham, United Kingdom)  
Jewkes, E (Lichfield, United Kingdom)  
Jordan, D P (London, United Kingdom)  
Joseph, S (Shoreham-by-Sea, United Kingdom)  
Kealey, R (London, United Kingdom)  
Kern, H (Kenley, United Kingdom)  
Lancaster, S (Bristol, United Kingdom) +  
Le Page, A (Crawley, United Kingdom)

Leong, A Z Q (London, United Kingdom)  
Lewis, S (Guildford, United Kingdom)  
Little, B (Leatherhead, United Kingdom)  
Lyepyeyko, I (Bristol, United Kingdom)  
MacDonald, J (Cobham, United Kingdom)  
Mahofa, C (London, United Kingdom)  
Masri, M (El Hamra, Lebanon)  
McCartney, S T (Glasgow, United Kingdom)  
McGloin, C J (Clevedon, United Kingdom)  
McNicholas, C (London, United Kingdom)  
Mehta, A (Hounslow, United Kingdom)  
Mitev, M (Leeds, United Kingdom)  
Mottram, I (Sheffield, United Kingdom)  
Munday, K L (Lewes, United Kingdom)  
Mwatha, M (Nairobi, Kenya)  
Nicholls, K (West Horsley, United Kingdom)  
Pavey, W (Barnet, United Kingdom)  
Pike, O (London, United Kingdom)  
Qu, S (London, United Kingdom)  
Reilly, T (London, United Kingdom)  
Shah, P (Harrow, United Kingdom)  
Spittles, J (London, United Kingdom)  
Srinivas, S (Mumbai, India)  
Stockdale, S (Birmingham, United Kingdom)  
Symon, I (Birmingham, United Kingdom)  
Uddin, A (Bristol, United Kingdom)  
Vollers, R (Godalming, United Kingdom)  
Wale, K (Sevenoaks, United Kingdom)  
Wilson, L (London, United Kingdom)  
Wilson, R (Tamworth, United Kingdom)  
Wong, Z J (London, United Kingdom)  
Yeung, C Y (London, United Kingdom)

### Module 2.10 United States option

Fitzpatrick, S (London, United Kingdom)  
Glaseey, H R P (London, United Kingdom)  
Greig, K N (Southampton, United Kingdom) \*  
Hutchison, A (Derry, United Kingdom)

Ibrayeva, A (New York City, NY, United States of America)  
Moore, A J (Newbury, United Kingdom)  
Rashid, A (Newton-Le-Willows, United Kingdom)

### Module 3.01 EU Direct Tax option

Barbu, A G (Bucharest, Romania) \*  
Chellani, C (Dubai, United Arab Emirates)  
Fanara, F (Melissia, Greece)  
Furman, I (London, United Kingdom)  
Giusca, D (Bucharest, Romania)  
Hails, Y S C (London, United Kingdom)

Holubnychy, H (Leeds, United Kingdom) +  
Jawabreh, S A (Manama, Bahrain)  
Samson, I L (Bucharest, Romania)  
Shabir, J (Islamabad, Pakistan)  
Tan, C C (London, United Kingdom) \*  
Tataru, M (Bucharest, Romania)

### Module 3.02 EU VAT option

Belesis, A (Nikaia, Greece)  
Chrysanthou, I (Paphos, Cyprus)  
Drakopoulos, A (Aglantzia, Cyprus)  
Mamedi, S (Sharjah, United Arab Emirates)

Mohammed, A (Jeddah, Saudi Arabia)  
Murray, L (Dublin, Ireland)  
Muteti, E (Ruiru, Kenya)  
Shah, J K (Dubai, United Arab Emirates)

Smith, K E (London, United Kingdom) +  
Spyrou, F (Pegeia, Cyprus)

Teuma, J (Ir-Rabat (Gozo), Malta)

### Module 3.03 Transfer Pricing option

Abdi, Z (London, United Kingdom)  
Abhinaya, M A (Chennai, India)  
Adiga, M (Mumbai, India)  
Ageeva, A (Southbank, Australia)  
Ahmad, M N (High Wycombe, United Kingdom)  
Akiki, K (Dubai, Saudi Arabia)  
Albukairi, G (Al Khobar, Saudi Arabia)  
Ali, R S (Dubai, United Arab Emirates)  
Andreou, T (Ayia Napa, Cyprus)  
Armiger, R (Manchester, United Kingdom)  
Armstrong, J (Leeds, United Kingdom)  
Attard, N (Swieqi, Malta) \*  
Badalyan, N (Limassol, Cyprus)  
Badrinarayanan, L (Muscat, Oman)  
Balaji, D (Glen Allen, VA, United States of America)  
Bharmal, A S (Kandivali, India)  
Bojic, M (London, United Kingdom)  
Bonk, M S (Aberdeen, United Kingdom) +  
Chandra, S (Delhi, India)  
Charpas, M (Larnaca, Cyprus)  
Chew, S (Kuala Lumpur, Malaysia)  
Chigumira, K I (Harare, Zimbabwe)  
Christodoulidou, M (Limassol, Cyprus)  
Christofides, P (Nicosia, Cyprus)  
Christou, R (Limassol, Cyprus)  
Chrysostomou, E (Nicosia, Cyprus)  
Coker, A P (Harrogate, United Kingdom)  
Creus, I (Cologne, Germany)  
Daniel, J S (Cape Town, South Africa)  
Daskalaki, P (Nicosia, Cyprus)  
Dera, S (Harare, Zimbabwe)  
Dhingra, S (Sri Ganganagar, India)  
Donaldson, P A (Guildford, United Kingdom) \*  
Duncan, P (Edinburgh, United Kingdom)  
Ebrahimi, M (Long Beach, NY, United States of America)  
Elcock, L E (Middleton Cheney, United Kingdom)  
Faisal, M (Muscat, Oman)  
Fathalla, M I (Cairo, Egypt)  
Giani, V V (Saroornagar, India)  
Gojavev, K (Krakow, Poland)  
Gokhale, A (Pune, India)  
Gouta, I (Luxembourg, Luxembourg)  
Heaphy, N (Carrigafoyle, Ireland)  
Huang, Z (London, United Kingdom)  
Ioannou, C (Strovolos, Cyprus)  
Jain, K (Dubai, United Arab Emirates)  
Johnson, S I (Rickmansworth, United Kingdom)  
Joseph, S (Shoreham-by-Sea, United Kingdom)  
Kaimakliotis, F G (Strovolos, Cyprus)  
Kamath A, U (Bengaluru, India)  
Kara, J (Chigwell, United Kingdom)  
Karthikeyan, S (London, United Kingdom)  
Koop, T (Minneapolis, MN, United States of America)  
Korotkova, Y (Kyiv, Ukraine)  
Kosuri, S K (Mangalagiri, India)  
Krishnia, S (Delhi, India)

Lam, F (Sutton, United Kingdom)  
Lee, H (Manchester, United Kingdom)  
Li, Z (London, United Kingdom)  
Louca, C (Nicosia, Cyprus)  
Loveless, C (Guildford, United Kingdom)  
Lytras, C (Strovolos, Cyprus)  
Mahendru, R R (Bhilai, India)  
Makunde, T L (Greenhithe, United Kingdom)  
Mathew, A G (Bengaluru, India)  
Mazengera, M G (Lilongwe, Malawi)  
Mbajunwa, C A (Dubai, United Arab Emirates)  
McMillan, L (Leeds, United Kingdom) \*  
Mohamed, N F (A'ali, Bahrain)  
Mukkandi, S (Hyderabad, India)  
Murphy, R (Edinburgh, United Kingdom)  
Mushore, P L T (Harare, Zimbabwe)  
Mutabari, M S (Nairobi, Kenya)  
Nash, J P (Bristol, United Kingdom)  
Nazeer, S (Islamabad, Pakistan)  
Ndirangu, C W (Ruiru, Kenya)  
Ndono, D (Masasi, Tanzania)  
Njue, K W (Nairobi, Kenya)  
Nyaruvanga, T L (Harare, Zimbabwe)  
O'Rourke, I (Cork, Ireland)  
O'Sullivan, A (Dublin, Ireland)  
Philips, R M (Nasr City, Egypt)  
Phillips, C (Edinburgh, United Kingdom)  
Phillips, D (Brentwood, United Kingdom)  
Prakash Raju, C (Luxembourg, Luxembourg)  
Rajanna, G (Bengaluru, India)  
Rayapureddy, N (Hyderabad, India)  
Rivas Mena, M R (Bogota, Colombia)  
Roers, H M (Bloomington, MN, United States of America)  
Rotariu, A D (Bucharest, Romania)  
Shah, A P (Mumbai, India)  
Shawa, L (Lusaka, Zambia)  
Sheridan, T (London, United Kingdom)  
Shetty, S K (Mumbai, India)  
Singh, A (Panchkula, India)  
Singh, R (Ahmedabad, India)  
Sjolander, C J (Minneapolis, MN, United States of America)  
Soraya, A (Jakarta, Indonesia)  
Surve, M S (Mumbai, India)  
Theofilou, G (Paphos, Cyprus)  
Traynor, P (Abu Dhabi, United Arab Emirates)  
Tung, C C (London, United Kingdom)  
Tusche, J (Munster, Germany)  
Urdev, I A (Luxembourg, Luxembourg)  
Uskenbayeva, G (London, United Kingdom)  
Verma, R (Pune, India)  
Wilk, M (New York City, NY, United States of America)  
Wood, P T C (Aberdeen, United Kingdom)  
Wutete, W (Bulawayo, Zimbabwe)  
Zulaikhah, R (London, United Kingdom)

### Module 3.04 Energy Resources option

Abdeldayem, M A E (Cairo, Egypt)  
Abdelgawad, S Y (Giza, Egypt)  
Ahmed, A H (Cairo, Egypt)  
Ahn, E J (Seo-Gu, South Korea)  
Akello, T J (Kampala, Uganda) +  
Alawode, O O (Lagos, Nigeria)  
AlHaddad, Y A (Dubai, United Arab Emirates)  
Ali, A A (Cairo, Egypt)  
Ali, A K (Cairo, Egypt)  
Alkedhaibi, H I (Riyadh, Saudi Arabia)  
Alsari, M (Maqabah, Bahrain)  
Arthur-Baidoo, J F (Osu, Ghana)  
Awino, T (Kampala, Uganda)  
Axwesso, S (Dar es Salaam, Tanzania)  
Badana, N M (Doha, Qatar)  
Baid, R K (Bengaluru, India)  
Behan, J S K (Karachi, Pakistan)  
Charles, N (Kampala, Uganda)  
Chebaane, Z (La Soukra, Tunisia)  
Chowdhary, A M (Geneve, Switzerland)  
D'Andrea, U (London, United Kingdom)  
Elmawardy, N W S (Dubai, United Arab Emirates)  
Fahad, K (Kampala, Uganda)  
Faruqi, O S (Dubai, United Arab Emirates)  
Fath, A M S (Hawally, Kuwait)  
Gadelhak, M A (Cairo, Egypt)  
Ghaly, M A (Hawally, Kuwait)  
Gibala, M K (Krakow, Poland)  
Holota, O (Limassol, Cyprus)  
Hussein, G N (Dubai, United Arab Emirates)  
Ishengoma, A L (Tabata, Tanzania)  
Ishola-Lemomu, O O (Fredericton, Canada)  
Iyika, P (Lagos, Nigeria)  
Jarrar, L (Amman, Jordan)  
Kanyesigye, D (Kampala, Uganda)  
Kasalwe, A (Lusaka, Zambia)  
Kasirye, L (Kampala, Uganda)  
Kasirye, P (Kampala, Uganda)  
Kaunda, J O (Nairobi, Kenya)  
Kazanjian, L (Nicosia, Cyprus)  
Khairy Abdel Bar, M (Cairo, Egypt)  
Khanare, P M (Maseru, Lesotho)  
Kijewa, D (Kampala, Uganda)  
Kimeu, H K (Mombasa, Kenya)  
Krymskyi, S (Krakow, Poland)  
Makmot, V P (Kampala, Uganda)  
Mambwe, K (Lusaka, Zambia)  
Masiga, C (Kampala, Uganda)  
Mehra, A (Noida, India)  
Mehta, H A (Dubai, United Arab Emirates)  
Melnyk, A (London, United Kingdom) \*  
Mokiri, C D (Dar es Salaam, Tanzania)  
Mosbah, G A (Giza, Egypt)  
Moura Schaukoski, F (Londrina, Brazil)  
Mubiru, F (Kampala, Uganda)  
Muir, S G (Edinburgh, United Kingdom)  
Mulondo, T B (Kampala, Uganda)  
Mutiso, M (Nairobi, Kenya)  
Mwaifwani, N M (Dar es Salaam, Tanzania)  
Namunyak, E M (Nairobi, Kenya)  
Namusaabi Kyeyune, A N (Kampala, Uganda)  
Ndabi, G A T (Brussels, Belgium)  
Ndemera, K (Harare, Zimbabwe)  
Ndurya, J C (Mombasa, Kenya)  
Ngwenya, V (Harare, Zimbabwe)  
Nyathi, N (Harare, Zimbabwe)  
Obajimi, O (Lagos, Nigeria)  
Omar, S (Bengaluru, India)  
Ruitururi, T W (Kigali, Rwanda)  
Saleh, M R (Dubai, United Arab Emirates)  
Salem, E (Al Khobar, Saudi Arabia)  
Salman, S A (Al Seef, Bahrain)  
Sang, E K (Nairobi, Kenya)  
Semple, M M (Stanley, Falkland Islands)  
Seyam, K R (Giza, Egypt)  
Shanu, O G (Benin City, Nigeria)  
Shetty, A S (Mumbai, India)  
Singh, A (Bengaluru, India)  
Siziba, V T (Gaborone, Botswana)  
Talwar, S (Delhi, India)  
Tariq, T (Dubai, United Arab Emirates)  
Thomas, K N (Spanish Town, Jamaica)  
Zvemhere, I (Harare, Zimbabwe)  
Zvingowanisei, I M (Harare, Zimbabwe)

### Module 3.05 Banking option

Bertram-Ralph, J (Colchester, United Kingdom)  
Garbutt, M (York, United Kingdom)  
Korolkov, N (Kotor, Montenegro)  
Louks, S (Caterham, United Kingdom)  
Maru, P (Wembley, United Kingdom)  
Roberts, C J C (London, United Kingdom)  
Shaylor, M (Woking, United Kingdom)

**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 19,800 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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Email: [info@adit.org](mailto:info@adit.org)

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Rory Clarke, ADIT Manager  
Telephone as opposite  
Email: [rclarke@adit.org](mailto:rclarke@adit.org)