

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 8, 9 and 10 December 2020. In the largest ADIT exam session to date, a total of 929 students sat exams in a record 76 countries around the world via the CIOT's online exam system.

556 students passed at least one December 2020 ADIT exam; five students sat and passed all three exams in December 2020.

A total of 156 students (thirteen of whom have achieved a distinction) have completed ADIT in the last twelve months, including the first ADIT graduates in Botswana and Latvia. The ADIT qualification is now held by 1,327 tax practitioners in 85 countries and territories.

CIOT President Peter Rayney, commenting on the results, said:

“On behalf of the Institute, may I offer my congratulations to the record number of ADIT students who successfully passed their exams in December.

“The ADIT qualification is recognised among employers and educationalists as offering a rigorous and thorough test of one's expertise in international tax, so those who meet the high standard necessary to pass the exams should feel extremely proud of their achievement.

“It is a particular pleasure to note that, among the latest cohort of ADIT holders, thirteen have attained the highest distinction grade, while students achieving the highest marks for the various exam options have been awarded medals or prizes in recognition of their accomplishment. Meanwhile, fifteen more students have completed the exam component of the ACA CTA Joint Programme having sat and passed one of the available ADIT options, and we look forward to welcoming them as members of the CIOT.

“For the first time, ADIT exams were delivered remotely, enabling students around the world to sit their exams, online and at home, regardless of local Covid restrictions. That students have adapted so successfully to this new way of sitting exams is testament to their hard work and professionalism, and to the dedication of employers and tuition providers who support ADIT students in their learning and preparation for the exams.

“Our commitment to helping international tax professionals succeed in their career does not end upon completion of the ADIT exams, and new ADIT holders are invited to subscribe as International Tax Affiliates of the CIOT. The Affiliate package contains an ever-growing range of benefits including use of the ADIT badge, discounts on entry to a range of online tax events, and free access to the popular ADIT webinar series led by international tax experts around the world.”

Awards

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

The medal has been awarded to Mr Hugo Holmes of Bristol, United Kingdom.

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

The medal has been awarded to Mr Kieran Hutchinson Dean of London, United Kingdom, who is employed by Dixon Wilson Chartered Accountants.

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

The prize has been awarded to Mr Stephen Hodgson of London, United Kingdom, who is employed by Entain Group.

The Wood Mackenzie Prize for the best overall performance in Module 3.04 Upstream Oil and Gas option

The prize has been awarded to Mr Abdirizak Ibrahim of Muraikh, Qatar, who is employed by Deloitte.

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

The prize has been awarded to Mrs Roberta Zoccheddu of London, United Kingdom, who sat Module 3.02: EU VAT option.

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

- Mr Viktor Borisov of Sofia, Bulgaria, who is employed by EY;
- Mr Edmond Burrows of Peterborough, United Kingdom, who is employed by HMRC;
- Mr Stephen Hodgson of London, United Kingdom, who is employed by Ladbrokes Coral;
- Mrs Elena Ilea of Bucharest, Romania, who is employed by Deloitte;
- Mr Grahame Jackson of Gibraltar, who is employed by Hassans International Law Firm;
- Miss Khrystyna Kozatenkova of Dubai, United Arab Emirates, who is employed by PwC;
- Mr James Leek of London, United Kingdom;
- Miss Ana Moise of Bucharest, Romania, who is employed by EY;
- Mr Adrian Nowak of London, United Kingdom;
- Mr Rory O'Connor of Charleville, Ireland;
- Mr Alistair Pepper of London, United Kingdom;
- Mr Amey Sinai Curchorcar of Dubai, United Arab Emirates, who is employed by PwC;
- Mr Martin Timothy of London, United Kingdom.

As a result of the December 2020 examinations, the following 142 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:

Abdallah, H (New Cairo, Egypt)	Buzoianu, E (London, United Kingdom)
Abdelgawad, R (Cairo, Egypt)	Cachia Micallef, D (Gzira, Malta)
Abdulla, S (Hamad Town, Bahrain)	Camilleri, R (Birkirkara, Malta)
Abid, A M (Doha, Qatar)	Chamroo, N M (Le Hochet, Mauritius)
Adamides, G (Limassol, Cyprus)	Chen, L (London, United Kingdom)
Agrawal, A (Singapore)	Chigumbu, N (St. Helier, Jersey)
Akhademe, F (Lagos, Nigeria)	Chokshi, U V (Mumbai, India)
Alex, I (Dar es Salaam, Tanzania)	Chrysanthou, M (Nicosia, Cyprus)
Alonso Reta, G D (San Sebastian, Spain)	Clayton, S (London, United Kingdom)
Alrebdi, S (Riyadh, Saudi Arabia)	Co, C (Bristol, United Kingdom)
Andreou, A (Nicosia, Cyprus)	Coyne, L (Dublin, Ireland)
Annat, T (Thatcham, United Kingdom)	da Silva Filho, M A (London, United Kingdom)
Antonescu, E (Ilfov, Romania)	Dalkó, K (Budapest, Hungary)
Azmi, F (Manama, Bahrain)	Dhingra, B (Petaling Jaya, Malaysia)
Balasubramanian, N (Chennai, India)	Donneaux, J J (Nicosia, Cyprus)
Beneke, M L (Oxford, United Kingdom)	Doshi, A (Jaipur, India)
Bester, L (Wembley, United Kingdom)	Duric, A (London, United Kingdom)
Bewick, S (Sunderland, United Kingdom)	Flanagan, L (Dublin, Ireland)
Bogdaniuk, R (Warsaw, Poland)	Foley, P (Kilkenny, Ireland)
Borisov, V E (Sofia, Bulgaria) *	Formosa, M (San Lawrenz, Malta)
Bors, C (Bucharest, Romania)	Ganapathy, S (Chennai, India)
Bundy, N D (London, United Kingdom)	Ghiggini, L (Taranto, Italy)
Burns, A J (Birmingham, United Kingdom)	Goh, S (Singapore)
Burrows, E M (Peterborough, United Kingdom) *	Grigoriou, G (Athens, Greece)

Gubaryeva, G (Kiev, Ukraine)
 Gupta, N (Bangalore, India)
 Hadjikyriakou, K (Strovolos, Cyprus)
 Hannigan, R (London, United Kingdom)
 Hashemi, M (London, United Kingdom)
 Hodgson, S J (London, United Kingdom) + *
 Hristev, L A (Bucharest, Romania)
 Hu, S (Dubai, United Arab Emirates)
 Hussein, A F (New Cairo, Egypt)
 Ilea, E L (Bucharest, Romania) *
 Jain, D A (Mumbai, India)
 Jauffur, F A (Phoenix, Mauritius)
 Kejriwal, A (Kolkata, India)
 Kengaaju, A B (Kampala, Uganda)
 Khan, K S (London, United Kingdom)
 Kieruzel, J (Richmond, United Kingdom)
 Kouniaki, I (London, United Kingdom)
 Kovalenko, M (Almaty, Kazakhstan)
 Kozatenkova, K (Dubai, United Arab Emirates) *
 Kyriakou, M (Limassol, Cyprus)
 Leek, J R (London, United Kingdom) *
 Leletu, J (Kampala, Uganda)
 Li, S (London, United Kingdom)
 Lukashuk, S (Nicosia, Cyprus)
 Macklin, S I R (St. Helier, Jersey)
 Madzamba, L (Gaborone, Botswana)
 Makrides, C (Nicosia, Cyprus)
 Mallmann, S (Swieqi, Malta)
 Mandiopera, P (Harare, Zimbabwe)
 Maniriho, Y (Nairobi, Kenya)
 Mari, S F (Harare, Zimbabwe)
 Maruthappan, E (Chennai, India)
 Mashale, R G (Woodmead, South Africa)
 Mawire, H T (Harare, Zimbabwe)
 Metallidou, A (Athens, Greece)
 Mganwa, R S (Dar es Salaam, Tanzania)
 Militaru, A (Reading, United Kingdom)
 Minuti, M (Tarxien, Malta)
 Mlalazi, A (Harare, Zimbabwe)
 Moise, A M (Bucharest, Romania) *
 Mope, T N (London, United Kingdom)
 Mounir, M E (Cairo, Egypt)
 Murray, S (Bangor, United Kingdom)
 Mwaja, C (Nairobi, Kenya)
 Nchota, B I M (Dar es Salaam, Tanzania)
 Nowak, A (London, United Kingdom) *
 O'Connor, R (Charleville, Ireland) *
 Odiatis, A (Limassol, Cyprus)
 Olding, K (Godalming, United Kingdom)
 Omondi, N O (Nairobi, Kenya)
 Ong, R H S (Singapore)
 Pasialounta, M (Larnaca, Cyprus)
 Patel, D J S (Barnet, United Kingdom)
 Pelupessy, F L (Jakarta, Indonesia)
 Poddar, S (Mumbai, India)
 Portelli, J (Zebbug, Malta)
 Ravishankar, A (Chennai, India)
 Raynor, D (Northampton, United Kingdom)
 Rekik, O (Tunis, Tunisia)
 Russell, J (Edinburgh, United Kingdom)
 Ryabov, A A (Noginsk, Russian Federation)
 Sabiescu, A M (Bucharest, Romania)
 Salhie, A (Riydh, Saudi Arabia)
 Sarbu, I R (Bucharest, Romania)
 Sauerborn, P (St. Julian's, Malta)
 Savant, T C (Mumbai, India)
 Severs, I (Doha, Qatar)
 Shaikh, N Z (Manama, Bahrain)
 Shi Shun, J J V M (Baie du Tombeau, Mauritius)
 Shields, F J (Belfast, United Kingdom)
 Simonov, M (Kudrovo, Russian Federation)
 Sinai Curchorcar, A A (Dubai, United Arab Emirates) *
 Spyrou, A (Limassol, Cyprus)
 Stavytskyi, V (Riga, Latvia)
 Sungeelee, N (London, United Kingdom)
 Taylor, A K (Croydon, United Kingdom)
 Thakkar, D M (Mumbai, India)
 Thompson, J (Larchmont, NY, United States of America)
 Timothy, M (London, United Kingdom) *
 Tripathi, A (Manchester, United Kingdom)
 Trivedi, C (Mumbai, India)
 Tsangaridou, A I (Nicosia, Cyprus)
 Ulanenko, B (Krakow, Poland)
 Vekov, O (Moscow, Russian Federation)
 Vizlay, T (Bratislava, Slovakia)
 Walters, A I (Salford, United Kingdom)
 Willows, J (London, United Kingdom)
 Wilson, C (New York City, NY, United States of America)
 Wong, J Y (Petaling Jaya, Malaysia)
 Wu, D (London, United Kingdom)
 Yacoub, A (Cairo, Egypt)
 Zayan, Y A W (Cairo, Egypt)
 Zieniuk, C A (Limassol, Cyprus)
 Zinovyeva, Y (Moscow, Russian Federation)

+ = 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 fourteen candidates successfully completed an extended essay in the period between February 2020 and January 2021 and completed the required examinations prior to the December 2020 sitting. Therefore, they 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:

Incze, E (Budapest, Hungary)	Orrico Guimaraes, C (London, United Kingdom)
Jackson, G (Gibraltar) *	Östör, T (Budapest, Hungary)
Jalan, N (Jharkhand, India)	Pepper, A (London, United Kingdom) *
Kudryavtsev, P (Moscow, Russian Federation)	Popa, A (Voluntari, Romania)
Macey, S (London, United Kingdom)	Przejczowska, A (Chorzow, Poland)
Muscat Baron, O (Plazac, France)	Sharma, K (Ghaziabad, India)
Neokleous, O (Paphos, Cyprus)	Ussembayeva, A (Almaty, Kazakhstan)

* = Distinction for overall performance in three examinations, or two examinations and an extended essay

The following sixteen 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 2020 examination session:

Biddlecombe, S (London, United Kingdom)	Kapoor, Y (London, United Kingdom)
Boulos, A (London, United Kingdom)	Mistry, K B (Leicester, United Kingdom)
Choudhry, K (Birmingham, United Kingdom)	Park, E (London, United Kingdom)
Daniel, I (Leeds, United Kingdom)	Peng, M (London, United Kingdom)
Dharamsi, Z A (West Molesey, United Kingdom)	Pirwani, M M (Grantham, United Kingdom)
Foley, A (Edgware, United Kingdom)	Randle, S (Birmingham, United Kingdom)
Howard, M (London, United Kingdom)	Reid, C (Birmingham, United Kingdom)
Iyer, K (London, United Kingdom)	Wildblood, F (Stafford, United Kingdom)

Candidates who have passed individual examination papers are listed in the **December 2020 Module Pass List**, available at www.adit.org/results.

Results Statistics

	Module 1 Principles of Int. Tax				
Pass	191				
Fail	182				
Total number of candidates	-				
Pass rate	373				
	-				
Pass rate	51%				
	Module 2.01 Australia	Module 2.02 China	Module 2.03 Cyprus	Module 2.04 Hong Kong	Module 2.05 India
Pass	5	3	17	0	5
Fail	0	1	15	2	9
Total number of candidates	-	-	-	-	-
Pass rate	5	4	32	2	14
	-	-	-	-	-
Pass rate	100%	75%	53%	0%	36%
	Module 2.06 Ireland	Module 2.07 Malta	Module 2.08 Singapore	Module 2.09 United Kingdom	Module 2.10 United States
Pass	3	10	10	50	9
Fail	2	0	11	21	11
Total number of candidates	-	-	-	-	-
Pass rate	5	10	21	71	20
	-	-	-	-	-
Pass rate	60%	100%	48%	70%	45%
	Module 3.01 EU Direct Tax	Module 3.02 EU VAT	Module 3.03 Transfer Pricing	Module 3.04 Upstream Oil and Gas	Module 3.05 Banking
Pass	14	29	189	66	2
Fail	18	16	117	20	5
Total number of candidates	-	-	-	-	-
Pass rate	32	45	306	86	7
	-	-	-	-	-
Pass rate	44%	64%	62%	77%	29%

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 19,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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