

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 7, 8 and 9 June 2022.

670 students sat a total of 730 exams in June 2022, in 62 countries around the world via the CIOT's online exam system. 463 students passed at least one exam.

A total of 139 students (ten of whom have achieved a distinction) have completed ADIT in the last six months. The ADIT qualification is now held by 1,689 tax practitioners in 86 countries and territories.

CIOT President Susan Ball, commenting on the results, said:

"It is wonderful to see international tax specialists from across the world succeed in their ADIT exams and gain certification that is recognised by employers throughout the profession. We've made great strides in recent years to make the ADIT qualification as accessible as possible to a diverse global audience, with innovations such as online, at-home exams, and it's a pleasure to see students take full advantage of the opportunities that ADIT affords.

"Our efforts to ensure that ADIT remains at the forefront of the international tax discourse has this year seen our Upstream Oil and Gas module updated to include carbon pricing, as the first step in a process to reflect the growth of renewable energy and its international tax implications. More than 70 students have passed the exam for this renamed Energy Resources module this June, taking the new knowledge requirements in their stride.

"I offer my wholehearted congratulations to our ADIT students around the world, who continue to demonstrate the depth of talent throughout the international tax profession through their exam achievements. This includes our newest group of award winners and 132 new graduates who have completed the qualification this June.

"In addition to those completing the ADIT qualification, it is also my great pleasure to highlight the achievements of 29 students who have today completed the ACA CTA Joint Programme by passing one of the available ADIT options, along with the first successful student to complete the CA CTA Joint Programme through the ADIT exam route. We look forward to welcoming them as members of the CIOT."

Awards

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

The medal has been awarded to Miss Anya Maynard of Cardiff, United Kingdom, who is employed by PwC.

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

The medal has been awarded to Mr Luke McMillan of Leeds, United Kingdom, who is employed by Deloitte.

The Tom O'Shea Prize for the best overall performance in Module 3.01 EU Direct Tax option

The prize has been awarded to Ms Claire Humeniuk of St Julian's, Malta.

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

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

The Wood Mackenzie Prize for the best overall performance in Module 3.04 Energy Resources option

The prize has been awarded to Mr Nicolae Radulescu of Bucharest, Romania.

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

The prize has been awarded to Mr Neil Dugan of Edinburgh, United Kingdom, who is employed by Natwest Group and sat Module 3.05 Banking option.

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

- Mr Hugo Holmes of Bristol, United Kingdom;
- Mrs Lubna Kasam Khatri of Jeddah, Saudi Arabia, who is employed by KPMG;
- Ms Maria Kyriakou of Limassol, Cyprus;
- Ms Artemis Loucaidou of Nicosia, Cyprus;
- Mr Rowan Morrow-McDade of Manchester, United Kingdom, who is employed by Alexander & Co.;
- Mr Tristan Dennis Noyes of Chesham, United Kingdom, who is employed by B-FLEXION;
- Mr Jaspal Singh Parhar of South Ockendon, United Kingdom, who is employed by HMRC;
- Mr Parth Patani of Mumbai, India;
- Ms Drashti Sanghavi of Mumbai, India; and
- Mr Pushkar Kapil Seebun of Quatre Bornes, Mauritius.

As a result of the June 2022 examinations, the following 132 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:

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| Afzal, M U (Riyadh, Saudi Arabia) | Elsaied, Y A A G (Giza, Egypt) |
| Aghahuseynov, H (Abu Dhabi, United Arab Emirates) | Emmanouil, A (Nicosia, Cyprus) |
| Al Hoqani, A S (Muscat, Oman) | García Yárnoz, P L (Pamplona, Spain) |
| Al Lawati, M M A (Muscat, Oman) | Gordon, S R (St. Catherine, Jamaica) |
| Aleksandr, V (Rodgau, Germany) | Graham, S J (St. Helier, Jersey) |
| Alexopoulou, A (Gibraltar, Gibraltar) | Gumisiriza, J (Kampala, Uganda) |
| Ali, A S (New York City, NY, United States of America) | Gupta, A (Chandigarh, India) |
| Ali, S (Harare, Zimbabwe) | Hassan, O A (Cairo, Egypt) |
| Allen, O (Kingston 11, Jamaica) | Haw, Q (London, United Kingdom) |
| Almaskary, N S (Shatti Al Qurum, Oman) | Hernandez, I M (Dubai, United Arab Emirates) |
| Amer, R (Cairo, Egypt) | Holmes, H (Bristol, United Kingdom) + * |
| Ariton, L (Dublin, Ireland) | Ibrahim Ali, N M (Cairo, Egypt) |
| Awni, A M (Cairo, Egypt) | Ibrahim, D N Y (Minya, Egypt) |
| Baid, P (Kolkata, India) | Imran, M (London, United Kingdom) |
| Barbetti, D (Newton Abbot, United Kingdom) | Jain, J M (Mumbai, India) |
| Basharat, N (Al Khobar, Saudi Arabia) | Jain, N (Chennai, India) |
| Bhattacharjee, A (Pandu, India) | Jeetun, H (Port Louis, Mauritius) |
| Bheekharry, P (Creve Coeur, Mauritius) | Jhoollun, P (Curepipe, Mauritius) |
| Bocai, R D (Bucharest, Romania) | Johnstone, W M (London, United Kingdom) |
| Budreala, R F (Mogosoia, Romania) | Juozaitis, M (Vilnius, Lithuania) |
| Ceyhan, K (Lozorno, Slovakia) | Kabra, P N (Ichalkaranji, India) |
| Chablani, V (Chennai, India) | Kamath, G R (Bengaluru, India) |
| Chaphamtengo, K (Blantyre, Malawi) | Karantonis, G (Nicosia, Cyprus) |
| Chaudhry, Z A (High Wycombe, United Kingdom) | Katipalli, S (Surat, India) |
| Chereches-But, L (Bucharest, Romania) | Khalilova, S (Baku, Azerbaijan) |
| Christodoulou, I (Limassol, Cyprus) | Khatri, L K (Jeddah, Saudi Arabia) * |
| Clifford, O (Gloucester, United Kingdom) | Kinsella, D (Navan, Ireland) |
| Cortis, R (Zebbug, Malta) | Koni, A M (Nairobi, Kenya) |
| Dangirwa, L S (Harare, Zimbabwe) | Kuppanbalaji, C (Tiruppur, India) |
| Deen, S (London, United Kingdom) | Kusov, M (Limassol, Cyprus) |
| Desai, R D (Dubai, United Arab Emirates) | Kyriakou, M (Limassol, Cyprus) * |
| Dobrucka, J (Warsaw, Poland) | Lam, K W (Lama Island, Hong Kong) |
| Doolar, K (Nicosia, Cyprus) | Lambrou, A (Nicosia, Cyprus) |
| Drakou, K (Limassol, Cyprus) | Lampidoniti, F (Limassol, Cyprus) |
| Elmarassy, M Y (6th of October City, Egypt) | Loucaidou, A (Nicosia, Cyprus) * |
| Elnems, N A A M (Cairo, Egypt) | Lympouras, S (Lakatameia, Cyprus) |

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| Machiri, N N (Lusaka, Zambia) | Patani, P (Mumbai, India) * |
| Magwaza, N N (Midrand, South Africa) | Patel, M (Ilford, United Kingdom) |
| Marinova, K (Sofia, Bulgaria) | Petkova, D I (Sofia, Bulgaria) |
| Matandaware, T J (Harare, Zimbabwe) | Prodromou, M (Larnaca, Cyprus) |
| Matei, U S (Accra, Ghana) | Radulescu, N (Bucharest, Romania) + |
| Mehmood, F (Islamabad, Pakistan) | Rajamani, Y M (Chennai, India) |
| Merkulova, M V (Abu Dhabi, United Arab Emirates) | Rajmohan, A (Al Khobar, Saudi Arabia) |
| Miron, C (Bucharest, Romania) | Rajput, B B (Dubai, United Arab Emirates) |
| Mohamed, L (Muharraq, Bahrain) | Rugumisa, L T (Mbeya, Tanzania) |
| Mohamed, M A (Giza, Egypt) | Rylewicz, M (Chelmno, Poland) |
| Mohamedali, Z A (Dar es Salaam, Tanzania) | Sachdeva, S (Faridabad, India) |
| Mokos, L (Topolcany, Slovakia) | Saleem, I (Riyadh, Saudi Arabia) |
| Moreno, M (London, United Kingdom) | Sanghavi, D (Mumbai, India) * |
| Morrow-McDade, R (Manchester, United Kingdom) * | Sanghvi, F N (Mumbai, India) |
| Muhammad Putrawal Utama, P (Jakarta, Indonesia) | Seebun, P K (Quatre Bornes, Mauritius) * |
| Mukarromah, A (Jakarta, Indonesia) | Sheth, S (Mumbai, India) |
| Murali, B (Chennai, India) | Smila, A (Limassol, Cyprus) |
| Murray, W (Longford, Ireland) | Sookral, K (Port-Louis, Mauritius) |
| Musayev, O (Baku, Azerbaijan) | Soteriades, P (Nicosia, Cyprus) |
| Nagpal, G (Ambala Cantt, India) | Tan, Z Y (Penang, Malaysia) |
| Narrainen, D (Roches-Brunes, Mauritius) | Tapolos, N (Dherynia, Cyprus) |
| Noyes, T D (Chesham, United Kingdom) * | Taukenov, Z (Nur-Sultan, Kazakhstan) |
| Ogu-Jude, M (Birmingham, United Kingdom) | Theologou, C A (Limassol, Cyprus) |
| Oleszak, A (Tychy, Poland) | Thompson, A D (Halstead, United Kingdom) |
| Oyerinde, S T (Ikoyi, Nigeria) | Tsousis, H (Kesariani, Greece) |
| Panayi, C A (Limassol, Cyprus) | Verawaty, V (Jakarta, Indonesia) |
| Papadopoulos, A (Madrid, Spain) | Viswanathan, S (Dubai, United Arab Emirates) |
| Papaefthymiou, M (Aradippou, Cyprus) | Wanjiru, A M (Nairobi, Kenya) |
| Parekh, B (Mumbai, India) | Yennaris, S (Nicosia, Cyprus) |
| Parhar, J S (South Ockendon, United Kingdom) * | Yerolemou, T (Limassol, Cyprus) |

+ = 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 seven candidates successfully completed an extended essay in the period between February and July 2022 and completed the required examinations prior to the June 2022 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:

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| Gafoor, A D J (Valsayn Park, Trinidad & Tobago) | Ong, S J (Kuala Lumpur, Malaysia) |
| Gupta, A (Thane, India) | Solyali, P (Istanbul, Turkey) |
| Hilliard, C A (Broxbourne, United Kingdom) | Yuan, R (London, United Kingdom) |
| Ispas, M I (Bucharest, Romania) | |

The following 29 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 June 2022 examination session:

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| Buxani, B (Reading, United Kingdom) | Mackay, G M (Birmingham, United Kingdom) |
| Davies, C (Bracknell, United Kingdom) | Mayhew, R J (London, United Kingdom) |
| De Haan, A J (London, United Kingdom) | McMillan, L (Leeds, United Kingdom) + |
| Edwards, M R (London, United Kingdom) | Moore, A L (Reading, United Kingdom) |
| Emery, E (London, United Kingdom) | Oliver, D R R (Attleborough, United Kingdom) |
| Finney, S (Leeds, United Kingdom) | Ramzan, K (Oldbury, United Kingdom) |
| Fisher, A J (London, United Kingdom) | Short, K (London, United Kingdom) |
| Green, M D (Bury St. Edmunds, United Kingdom) | Simmons, A (Nantwich, United Kingdom) |
| Hassanali, H J (Nottingham, United Kingdom) | Stoop, M L (Sunbury-on-Thames, United Kingdom) |
| Ignaciuk, K (London, United Kingdom) | Surrall, T (Crowthorne, United Kingdom) |
| Jenkins, B (Birmingham, United Kingdom) | Tan, Z T (London, United Kingdom) |
| Kuhendran, D (London, United Kingdom) | Tazeeva, E (Reading, United Kingdom) |
| Lau, Z H (London, United Kingdom) | Tesler, S (Manchester, United Kingdom) |

Thorne, H M (Lichfield, United Kingdom)
Wilson, H G (London, United Kingdom)

Wilton, A C (Leeds, United Kingdom)

+ = Award Winner

The following candidate has met the CA CTA Joint Programme examination requirements of the Chartered Institute of Taxation and the Institute of Chartered Accountants of Scotland as a result of the ADIT June 2022 examination session:

Latif, M (Birmingham, United Kingdom)

Candidates who have passed individual examination papers are listed in the **June 2022 Module Pass List**, available at www.tax.org.uk/adit/pass-lists.

Results Statistics

| | Module 1 Principles of Int. Tax | | | | |
|----------------------------|--|-------------------------------|---|---|--|
| Pass | 143 | | | | |
| Fail | 106 | | | | |
| Total number of candidates | - | | | | |
| Pass rate | 249 | | | | |
| | - | | | | |
| | 57% | | | | |
| | Module 2.01 Australia | Module 2.02 China | Module 2.03 Cyprus | Module 2.04 Hong Kong | Module 2.05 India |
| Pass | 2 | 0 | 6 | 1 | 10 |
| Fail | 1 | 1 | 2 | 1 | 13 |
| Total number of candidates | - | - | - | - | - |
| Pass rate | 3 | 1 | 8 | 2 | 23 |
| | - | - | - | - | - |
| | 67% | 0% | 75% | 50% | 43% |
| | Module 2.06 Ireland | Module 2.07 Malta | Module 2.08 Singapore | Module 2.09 United Kingdom | Module 2.10 United States |
| Pass | 2 | 9 | 8 | 36 | 17 |
| Fail | 1 | 0 | 7 | 21 | 6 |
| Total number of candidates | - | - | - | - | - |
| Pass rate | 3 | 9 | 15 | 57 | 23 |
| | - | - | - | - | - |
| | 67% | 100% | 53% | 63% | 74% |
| | Module 3.01 EU Direct Tax | Module 3.02 EU VAT | Module 3.03 Transfer Pricing | Module 3.04 Energy Resources | Module 3.05 Banking |
| Pass | 12 | 20 | 146 | 71 | 4 |
| Fail | 6 | 14 | 33 | 29 | 2 |
| Total number of candidates | - | - | - | - | - |
| Pass rate | 18 | 34 | 179 | 100 | 6 |
| | - | - | - | - | - |
| | 67% | 59% | 82% | 71% | 67% |

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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