

## ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – DECEMBER 2024 20 February 2025

### Module Pass List

Individual module passes are as follows (details of awards, distinctions and overall passes can be found in the **December 2024 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

Abbasov, R O (Baku, Azerbaijan)	Gokani, P (Vadodara, India)
Abdelaleem, M A (Giza, Egypt)	Gophikrishna, P (Chennai, India)
Abo Zekry, A M (Giza, Egypt)	Gordeev, M (Birmingham, United Kingdom)
Abu-Auf, A M (Cairo, Egypt)	Grover, T (Dubai, United Arab Emirates)
Agarwal, N (Dubai, United Arab Emirates)	Gupta, N (Delhi, India)
Aggarwal, S (Karnal, India)	Guptar, H V (Vacoas, Mauritius)
Ah-Fat, W F P (Port Louis, Mauritius)	Hackett, N J (Solihull, United Kingdom)
Ahmad, F (Abu Dhabi, United Arab Emirates)	Hadjinicolaou, C (Nicosia, Cyprus)
Al Balushi, K A (Muscat, Oman)	Hadjiphilippou, F (Strovolos, Cyprus)
Ali, R S (Dubai, United Arab Emirates)	Haridas, R (Coimbatore, India)
Aliyu, A (Lagos, Nigeria)	Hasanova, G (Baku, Azerbaijan)
Alshaer, Y A Y (Isa Town, Bahrain)	Hinrichs, A (Gold Coast, Australia)
Andreone, G (Msida, Malta)	Hood, S W (Swansea, United Kingdom)
Appleyard, E A (London, United Kingdom) + *	Ilyas, N (Lahore, Pakistan)
Arham, A (Vishwakarma Nagar, India)	Iqbal, M F (Dublin, Ireland)
Asgarova, T (Baku, Azerbaijan)	Jafarova, M (Baku, Azerbaijan)
Ashiq, M U (Khobar, Saudi Arabia)	Jain, B N (Mumbai, India)
Ayiomamitis, S S (Limassol, Cyprus)	Javid, I (Welling, United Kingdom)
Banza, P (Lusaka, Zambia)	Karopoulos, G (Athens, Greece)
Baynham, R (Gloucester, United Kingdom)	Karwa, N G (Majalgaon, India)
Bhansali, M M (Mumbai, India)	Kasanda, N (Lusaka, Zambia)
Bharmal, A S (Kandivali, India)	Kasirye, L (Kampala, Uganda)
Bielik, J (St. Helier, Jersey)	Kassymaliyeva, N (Twickenham, United Kingdom)
Bosch de la Mata, J (Madrid, Spain)	Kedia, H (Jaipur, India)
Burt, L (Northwich, United Kingdom)	Khosla, D (London, United Kingdom)
Chambua, J M (Dar es Salaam, Tanzania)	Kisat, A K (Dubai, United Arab Emirates)
Chowdhury, M O (London, United Kingdom)	Kljucaric, S (Zagreb, Croatia)
Daga, D J (Lagos, Nigeria)	Kosgei, H J (Nairobi, Kenya)
Daga, L (Gurgaon, India)	Kyamulesire, S J K (Wembley, United Kingdom)
Dariyani, T (Bhilwara, India)	Lacej, A (Luxembourg, Luxembourg)
Ebhoeruan, O P (Ikorodu, Nigeria)	Lakor, G (Kampala, Uganda)
El Shazly, S G (Dubai, United Arab Emirates)	Li, Y (Dubai, United Arab Emirates)
Elhusseiny, H A (Cairo, Egypt)	Liszicza, B (Budapest, Hungary)
Ellender, S (London, United Kingdom)	Lowe, R L (Leeds, United Kingdom)
El-Sawaf, M O (Cairo, Egypt)	Lubega, A (Kampala, Uganda)
Elsayed, M M (Cairo, Egypt)	Lukasikova, L (Prague, Czech Republic)
Fendall, H (Manchester, United Kingdom)	Magaji Gangadharsa, S (Bengaluru, India)
Filippou, A (Glyfada, Greece)	Mahachi, N (Harare, Zimbabwe)
Fitzpatrick, R (Dublin, Ireland)	Mammadov, E (Baku, Azerbaijan)
Galal, A (Salwa, Kuwait)	Manase, L E (Dar es Salaam, Tanzania)
Ganesh Sankar, L (Chennai, India)	Markova, O (Limassol, Cyprus)
Georgopoulos, A (Pera, Cyprus)	Martinez Hernandez, J F (Barcelona, Spain)
Ghulati, A (Bengaluru, India)	Massoud, A E (Cairo, Egypt)
Gojayev, K (Krakow, Poland)	Mattummathodi, N A (Riyadh, Saudi Arabia)

Mbata, P (Thika, Kenya)  
 Mehta, A S (Mumbai, India)  
 Mendonca, R L (Krakow, Poland)  
 Mhonde, T (Norton, Zimbabwe)  
 Mosbah, G A (Giza, Egypt)  
 Mufassir, A (Melbourne, Australia)  
 Mukthar, S (Chennai, India)  
 Musariri, T T (Harare, Zimbabwe)  
 Mutiso, I (Nairobi, Kenya)  
 Mwenje, R M (Nairobi, Kenya)  
 Mynhardt, T (Cape Town, South Africa)  
 Nadreck, P (Bulawayo, Zimbabwe)  
 Namugumya, D (Kampala, Uganda)  
 Ndlovu, B (Harare, Zimbabwe)  
 Nguyen, T N (Hanoi, Vietnam)  
 Ngwenya, V (Harare, Zimbabwe)  
 O'Beirne, D (Dublin, Ireland)  
 Ong, W C (Shenzhen, China) \*  
 Pahwa, S (Meerut, India)  
 Paleviciute, L (Vilnius, Lithuania)  
 Panayiotou, E (Nicosia, Cyprus)  
 Pandya, D K (Mumbai, India)  
 Pashayev, R (Baku, Azerbaijan)  
 Pebrianda, D A (Langkat, Indonesia)  
 Poonie, N (Black River, Mauritius)  
 Ramirez, M (Pudahuel, Chile)  
 Rathod, A B (Mumbai, India)  
 Ratnaningrum, N (Surabaya, Indonesia)  
 Roberts, J L (Bristol, United Kingdom)  
 Rodrigues, S J (Dubai, United Arab Emirates)

Romaniuk, M (Larnaka, Cyprus)  
 Ryan, T (Limerick, Ireland)  
 Shah, M T (Mumbai, India)  
 Shakhmagambetova, G (Astana, Kazakhstan)  
 Shakya, A (Bangkok, Thailand)  
 Shantz, N (Atlanta, United States of America)  
 Sharma, A (London, United Kingdom)  
 Shivakumar, K S (Bengaluru, India)  
 Sijabat, A H (Jakarta, Indonesia)  
 Smith, K E (London, United Kingdom)  
 Solovev, V (Doha, Qatar)  
 Sonthlia, S (Bhayander, India)  
 Suleymanov, I (Baku, Azerbaijan)  
 Sulu, N E (Blantyre, Malawi)  
 Swaminathan, S (Secunderabad, India)  
 Symeonides, T (Nicosia, Cyprus)  
 Tan, C S (Singapore)  
 Tanna, H (Dubai, United Arab Emirates)  
 Taziwa, P B (London, United Kingdom)  
 Umar, M (Karachi, Pakistan)  
 Vakharia, Y D (Mumbai, India)  
 Vargas, F J (Saint Cloud, Dominican Republic)  
 Varghese, DJ (Doha, Qatar)  
 Veedu Thulasidas, J V (Riyadh, Saudi Arabia)  
 Vlasakova, A (Zurich, Switzerland)  
 Woronecki, W (Czestochowa, Poland)  
 Xenofontos, F (Kato Polemidia, Cyprus)  
 Yadav, P (Lucknow, India)  
 Zebert, B A (Cape Town, South Africa)

### Module 2.09 United Kingdom option

Bartlett, S W (London, United Kingdom)  
 Basse, E (Galway, Ireland)  
 Brown, J A (Northampton, United Kingdom)  
 Canterbury, N (Marlow, United Kingdom)  
 Earthy, W (Brentwood, United Kingdom)  
 Filipenko, I (London, United Kingdom)  
 Harnick-Roscetti, M (London, United Kingdom)  
 Henderson, T A (Reading, United Kingdom) +  
 Higgins Toon, T W (Godalming, United Kingdom)  
 Hogg, L (Gravesend, United Kingdom)  
 Jones, T (Stanmore, United Kingdom)  
 Lavi, W Y (Ramat Gan, Israel)  
 Law, L (Hong Kong)  
 Little, C (Birmingham, United Kingdom)

Mahieddine, M A (Letchworth Garden City, United Kingdom)  
 Mihalcea, A N (Diemen, Netherlands)  
 Newman, C J (London, United Kingdom)  
 Parkes, A J (Birmingham, United Kingdom)  
 Patel, S (Croydon, United Kingdom)  
 Siah, S Y (Singapore)  
 Slattery, G (Hong Kong)  
 Spence, A (Edinburgh, United Kingdom)  
 Thompson, J (Lisburn, United Kingdom)  
 Treanor, L (Monaghan, Ireland)  
 Vikneswararajah, S (Hinckley, United Kingdom)  
 Wilson, O (Horsham, United Kingdom)

### Module 3.01 EU Direct Tax option

Avlichou, M (Kifisia, Greece)  
 Batheja, P R (Bhusawal, India)  
 Bawoh, E N (Amsterdam, Netherlands)  
 Hammersley, J (Nottingham, United Kingdom) \*  
 Nicoletta, L (Sutton, United Kingdom)

Osborne, J L (Wolverhampton, United Kingdom) + \*  
 Protopapas, I (Athens, Greece) \*  
 Sobolev, A (Krakow, Poland)  
 Sorcaru, C (Bucharest, Romania)

### Module 3.02 EU VAT option

Bhatia, H (Dubai, United Arab Emirates)  
 Edayillam, G (Al Khobar, Saudi Arabia)  
 Elmorsy, O A (Cairo, Egypt)  
 Gurnani, N (Dubai, United Arab Emirates)  
 Ikram, A (Manama, Bahrain)  
 Kitazume, F (Woking, United Kingdom)

Kontogiannidis, P (Basel, Switzerland)  
 Kyriakides, A (Mesa Geitonia, Cyprus) \*  
 Lapin, M (Bratislava, Slovakia)  
 Stefanova, A (Sofia, Bulgaria) +  
 Swan, J (Corsham, United Kingdom)

### Module 3.03 Transfer Pricing option

Abid, M (Male, Maldives)  
Abotar, Y S (Accra, Ghana)  
Adetoro, A (Lagos, Nigeria)  
Ahmed, A H (Jaddat, Saudi Arabia)  
Ahmed, M S (6th October City, Egypt)  
Ainembabazi, A (Kampala, Uganda)  
Ajith, A (Pathanamthitta, India)  
Ali, M Y (London, United Kingdom)  
Almudaiheem, S R (Jeddah, Saudi Arabia)  
Amin, U (Karachi, Pakistan)  
Amir, A K A (Salmabad, Bahrain)  
Andreou, C G (Nicosia, Cyprus)  
Antoniou, A (Limassol, Cyprus)  
Arfis, O N (Singapore)  
Aristidou, A (Nicosia, Cyprus)  
Arozamena, V (Madrid, Spain)  
Au, K (Hong Kong)  
Azeez, H (Kochi, India)  
Baichoo, D S (Quatre Bornes, Mauritius)  
Barker, S (London, United Kingdom)  
Barmecha, S (Dubai, United Arab Emirates)  
Barter, D L (London, United Kingdom)  
Baten, S (Liverpool, United Kingdom)  
Bemanya, S (Kampala, Uganda)  
Bhandari, H (New Westminster, Canada)  
Boldyreva, A (London, United Kingdom)  
Brass, S (Glasgow, United Kingdom)  
Brown, D A F (Manchester, United Kingdom) +  
Buchnieva, M (Limassol, Cyprus)  
Budi, G (Harapanahalli, India)  
Bundhoo, S M (Vacoas, Mauritius)  
Chambua, J M (Dar es Salaam, Tanzania)  
Chapman, L (Mountshannon, Ireland)  
Chatindo, N L (Harare, Zimbabwe)  
Christodoulou, P (Arediou, Cyprus)  
Chrysostomou, M (Nicosia, Cyprus)  
Cook, N H (Newcastle upon Tyne, United Kingdom)  
Ddungu, M M (Kampala, Uganda)  
Dimosthenous, C (Lakatameia, Cyprus)  
Dorant, S X (St. James, Trinidad and Tobago)  
Duncan, D (Amasaman, Ghana)  
Edison, S (Ernakulam, India)  
Ellinas, P (Strovolos, Cyprus)  
England, A (London, United Kingdom)  
Evripidou, N (Nicosia, Cyprus)  
Farrugia, S (Zejtun, Malta)  
Faruqi, O S (Dubai, United Arab Emirates)  
Fayed, A M (Cairo, Egypt)  
Fedosieienko, O (McKinney, United States of America)  
Frangou, T (Lakatameia, Cyprus)  
Frantzi, H (Nicosia, Cyprus)  
Gala, P R (Mumbai, India)  
Gao, J G (Edinburgh, United Kingdom)  
Garodia, S (Sharjah, United Arab Emirates)  
Georgiou, S (Nicosia, Cyprus)  
Glynn, A V (Dublin, Ireland)  
Gochhwal, H (Delhi, India)  
Gupta, N (Delhi, India)  
Hadjiphilippou, F (Strovolos, Cyprus)  
Hamza, A (Islamabad, Pakistan)  
Hanafy, M (Hawali, Kuwait)  
Haruna, M (Tema, South Africa)  
Hashish, A T (Cairo, Egypt)  
Henry, O (London, United Kingdom)  
Hickey, R (London, United Kingdom) \*  
Hill, C (Belfast, United Kingdom)  
Hohmann, M (Berlin, Germany)  
Howarth, S F (Biggleswade, United Kingdom)  
Ibrahim, I (Accra, Ghana)  
Ignatescu, A (Bucharest, Romania)  
Ioannou, A I (Nicosia, Cyprus)  
Irene, M V (Kampala, Uganda)  
Jabbour, G A (Jeddah, Saudi Arabia)  
Jain, V (Delhi, India)  
Kabagumya, F (Naalya, Uganda)  
Kalanda, P D (Blantyre, Malawi)  
Kamath, S S (Mangaluru, India)  
Kanyike, H (Kampala, Uganda)  
Karam, M (Giza, Egypt)  
Karp, K (St. Helier, Jersey)  
Karwa, N G (Majalgaon, India)  
Kazmierczak, L M (London, United Kingdom)  
Kelly, S M (Castleblayney, Ireland)  
Kevin, M J (Kampala, Uganda)  
Khan, A R (Peshawar, Pakistan)  
Kilner, J (London, United Kingdom)  
Kimura, M (New York, United States of America)  
Kourtellari, C (Nicosia, Cyprus)  
Kravchenko, Y (London, United Kingdom)  
Kumar, K (Chennai, India)  
Kumari, I (Gurgaon, India)  
Laperta, I (Agios Dometios, Cyprus)  
Li, D (St. Albans, United Kingdom)  
Liodis, C (Nicosia, Cyprus)  
Little, C (Birmingham, United Kingdom)  
Lukacisinova, E (Dublin, Ireland)  
Makris, N (Kato Polemidia, Cyprus)  
Martin, L (Glasgow, United Kingdom)  
Mehmwal, N (Jaipur, India)  
Meite, F (Auderghem, Belgium)  
Metcalf, K J (Newton-le-Willows, United Kingdom)  
Mizzi, L (Il-Gudja, Malta)  
Mkhitarian, A (Yerevan, Armenia)  
Mohamed, M (Alexandria, Egypt)  
Mohamed, M N (Cairo, Egypt)  
Mohamed, S H (Giza, Egypt)  
Moore, R E (Peterborough, United Kingdom)  
Moshood, I (Milton Keynes, United Kingdom)  
Mpala, G (Harare, Zimbabwe)  
Mugarama, A (Kampala, Uganda)  
Mukthar, S (Chennai, India)  
Murphy-Hayes, E (Dublin, Ireland)  
Mutiso, I (Nairobi, Kenya)  
Mwenje, R M (Nairobi, Kenya)  
Namirembe, J (Kampala, Uganda)  
Nawaz, A (Unnao, United Arab Emirates)  
Ndikwani, D B (Kampala, Uganda)  
Ngonera, E S (Harare, Zimbabwe)  
Nurlaeli, I (Jakarta, Indonesia)  
Ochit, S D (Quatre Bornes, Mauritius)

O'Grady, S L (Dublin, Ireland)  
 O'Leary, M T (Dublin, Ireland)  
 Olusola, J O (Lagos, Nigeria)  
 Pavlides, V (Nicosia, Cyprus)  
 Pavlou, C (Pegeia, Cyprus)  
 Petridou, S (Agios Dometios, Cyprus)  
 Petrou, T (Larnaka, Cyprus)  
 Poonie, N (Black River, Mauritius)  
 Pratavia, A (Bristol, United Kingdom)  
 Protopapas, G (Limassol, Cyprus)  
 Rakovych, Y (Krakow, Poland)  
 Ramadhan, M R (Pasar Rebo, Indonesia)  
 Ramdenee, K (Surinam, Mauritius)  
 Ramirez, M (Pudahuel, Chile)  
 Ranglani, Y (Thane, India)  
 Rashid, M N (Jeddah, Saudi Arabia)  
 Ravindren, A (Dubai, United Arab Emirates)  
 Reaz, U (Manchester, United Kingdom)  
 Roberts, C J C (London, United Kingdom) \*  
 Rodrigues, S J (Dubai, United Arab Emirates)  
 Roji Gomez, A C (London, United Kingdom)  
 Romaniuk, M (Larnaka, Cyprus)  
 Rudakov, A (Salford, United Kingdom)  
 Rusere, E (Harare, Zimbabwe)  
 Sabra Mamen, M Y A (Cairo, Egypt)  
 Safitri, C N (Jakarta, Indonesia)  
 Saleem, A (Lahore, Pakistan)  
 Salman, S A (Manama, Bahrain)  
 Salsabila, T D (Duren Sawit, Indonesia)

Sanghavi, B H (Mumbai, India)  
 Saunders, N (Porth, United Kingdom)  
 Savanhu, L N (Harare, Zimbabwe)  
 Savvidou, M (Limassol, Cyprus) \*  
 Shah, C J (Ghatkopar, India)  
 Shaikh, S B (Doha, Qatar)  
 Sibanda, M K (Bulawayo, Zimbabwe)  
 Socratous, K (Limassol, Cyprus)  
 Sofokleous, C (Nicosia, Cyprus)  
 Soockee, M (Huddersfield, United Kingdom)  
 Soteriou, I (Nicosia, Cyprus)  
 Tan, A T H (Singapore)  
 Tan, G (Harrow, United Kingdom)  
 Tanna, H (Dubai, United Arab Emirates)  
 Tarigan, R D (Jakarta, Indonesia)  
 Thiyagarajan, S S B (Singapore)  
 Thomas, H A (Penarth, United Kingdom)  
 Trita, M (Strovolos, Cyprus)  
 Udokpoh, M I (Lagos, Nigeria)  
 Van Wyk, E S (Robertson, South Africa)  
 Vasileiou, A (Nicosia, Cyprus)  
 Waite, C (Bristol, United Kingdom)  
 Wambua, I K (Dubai, United Arab Emirates)  
 Williamson, G M (St. Helier, Jersey)  
 Xu, L (Arlington, United States of America)  
 Yadav, P (Lucknow, India)  
 Yusuf, O B (Lagos, Nigeria)  
 Zampa, R (Birkirkara, Malta)

### Module 3.04 Energy Resources option

Abohalawa, K (Nasr City, Egypt)  
 Albukairi, G (Al Khobar, Saudi Arabia)  
 Ali, H Z (Cairo, Egypt)  
 Almaskati, A (Buri, Bahrain)  
 Alshaer, Y A Y (Isa Town, Bahrain)  
 Amartey, N A (Accra, Ghana)  
 Atiyyeh, Y (Dubai, United Arab Emirates)  
 Bamwesigye, R (Kampala, Uganda)  
 Chhugani, S (Dubai, United Arab Emirates)  
 Chirchir, L K (Kericho, Kenya)  
 Chisanga, F (Lusaka, Zambia)  
 Dave, S (London, United Kingdom) \*  
 Ditta, K (Manama, Bahrain)  
 Elkommos, R (Cairo, Egypt)  
 Hanchate, R (Bellari, India)  
 Havadi, I S (Harare, Zimbabwe)  
 Hussein, R S (6th October City, Egypt)  
 Ismayilov, J (Baku, Azerbaijan)  
 Issouani, K (Dubai, United Arab Emirates)  
 Jhunjhunwala, G K (Dubai, United Arab Emirates)  
 Kapadia, T M (Mumbai, India) + \*  
 Kuntal, D (Doha, Qatar)

Maira, R (Dar es Salaam, Tanzania)  
 Matimba, R M (Harare, Zimbabwe)  
 Matirongo, B E (Basildon, United Kingdom)  
 Mbewe, K (Lusaka, Zambia)  
 Mneimne, R (Doha, Qatar)  
 M'tombo, K M (Kadoma, Zimbabwe)  
 Njau, R T (Dar es Salaam, Tanzania)  
 Njau, V T (Dar es Salaam, Tanzania)  
 Nkomo, C (Harare, Zimbabwe)  
 Phiri, W (Blantyre, Malawi)  
 Ramparsad, Y A (Port Louis, Mauritius)  
 Salam, S E (Dubai, United Arab Emirates)  
 Sarguroh, F (Mumbai, India)  
 Shah, S S (Mumbai, India)  
 Sharma, A (London, United Kingdom)  
 Soyoye, F (Chester, United Kingdom)  
 Srivastav, A (Abu Dhabi, United Arab Emirates)  
 Stetsko, R (Krakow, Poland)  
 Syed, A A R (Riyadh, Saudi Arabia)  
 Xenofontos, F (Kato Polemidia, Cyprus)  
 Zeitoun, J K (Doha, Qatar)

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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 20,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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