

**ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – JUNE 2018**

9 August 2018

## **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 12, 13 and 14 June 2018. A total of 643 students sat exams in June, in 50 cities around the world, including the first ever ADIT exam sittings in Barcelona, Dar es Salaam and Hanoi.

459 students passed at least one June 2018 ADIT exam. A total of 139 students (including twelve with distinction) have completed ADIT in the last six months, and can now add the post-nominals 'ADIT' after their name.

The ADIT qualification is now held by tax practitioners in 73 countries and territories, and 194 students have successfully completed the qualification over the last twelve months.

### **CIOT President Ray McCann, commenting on the results, said:**

"I am delighted at the continued achievement of ADIT students across the world, and offer the fullest congratulations on behalf of the CIOT to those who completed ADIT or passed exams in June.

"I extend particular congratulations to Gareth Charles Lewis on receiving the first Wood Mackenzie Prize, and to the other ADIT students who have been awarded medals or prizes, and those who have achieved ADIT with the highest distinction grade.

"It is also very pleasing to observe the continued success of those students who have chosen to sit the ADIT United Kingdom module as part of the ACA CTA Joint Programme. Fourteen students are now eligible to become CIOT members (subject to the experience requirements) as a result of their passing the June 2018 ADIT UK module.

"We are delighted that a record number of ADIT holders are now directly involved in the promotion and development of the ADIT qualification and brand, whether by subscribing as International Tax Affiliates of the CIOT, supporting the ADIT team at international tax events, or contributing testimonials in support of the positive impact of ADIT studies for today's international tax practitioner.

"The ADIT qualification offers a unique means of developing and proving one's mastery of a range of international tax concepts and practical skills. ADIT take-up continues to grow around the world, evident by the ever-increasing number of exam locations."

## **Awards**

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

The medal has been jointly awarded to Mr Puneet Gulati of New Delhi, India; and Mr Alistair Pepper of London, United Kingdom, who is employed by HM Treasury.

### **The Raymond Kelly Medal for the best overall performance in Module 2 – Advanced International Taxation (Jurisdiction): United Kingdom option**

The medal has been awarded to Miss Susannah George of Lichfield, United Kingdom, who is employed by Deloitte in Birmingham.

**The International Fiscal Association Prize for the highest mark in Module 2 – Advanced International Taxation (Jurisdiction): All other options**

The prize has been jointly awarded to Mrs Flora Barnes of Bath, United Kingdom, who sat Module 2.10 United States option; and Mr Ieronymos Toungoulos of Nicosia, Cyprus, who sat Module 2.03 Cyprus option.

**The Croner-i Prize for the best overall performance in Module 3 – Advanced International Taxation (Thematic): Transfer Pricing option**

The prize has been awarded to Mr Demetris Lambrou of Nicosia, Cyprus, who is employed by C Efstathiou Audit Ltd.

**The Wood Mackenzie Prize for the best overall performance in Module 3 – Advanced International Taxation (Thematic): Upstream Oil and Gas option**

The prize has been awarded to Mr Gareth Charles Lewis of Houston, TX, United States, who is employed by EY.

**The Worshipful Company of Tax Advisers Medal for the highest mark in Module 3 – Advanced International Taxation (Thematic): All other options**

The medal has been awarded to Miss Frances Clapham of Maidenhead, United Kingdom, who is employed by HMRC in London and sat Module 3.01: EU Direct Tax option.

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

- Miss Janica Aquilina of Zabbar, Malta, who is employed by EY in Msida;
- Mr Fred Kwashie Awuttey of Accra, Ghana, who is employed by Glory Oil Co. Ltd;
- Mr Rounak Chawla of New Delhi, India, who is employed by EY in Gurgaon;
- Miss Frances Clapham of Maidenhead, United Kingdom, who is employed by HMRC in London;
- Mrs Eleonora Creasy of Harpenden, United Kingdom, who is employed by EY in Luton;
- Mrs Laura Katharine Cunningham of Abingdon, United Kingdom, who is employed by HMRC in Reading;
- Mrs Sharon Jayne Gibbs of Stockport, United Kingdom, who is employed by General Physics (UK) Ltd;
- Mr Puneet Gulati of New Delhi, India;
- Mr Benjamin Francis Hardaker of Newcastle upon Tyne, United Kingdom, who is employed by HMRC;
- Mr John Kagiri of Kampala, Uganda, who is employed by PwC;
- Mr Samuel Manohar Moorthy of Chennai, India, who is employed by EY; and
- Mrs Natalia Skoulidou of Athens, Greece, who is employed by PwC.

**As a result of the June 2018 examinations, the following 123 individuals have now completed all the components to be awarded the ADIT qualification and may now use the designatory letters 'ADIT':**

Adeyemo, M (Lagos, Nigeria)

Al Darazi, F (Saida, Lebanon)

Al-Mughrabi, N (Amman, Jordan)

Amadori, L (Florence, Italy)

Amako, S (Kampala, Uganda)

Antoniou, C (Limassol, Cyprus)

Aquilina, J (Zabbar, Malta) \*

Athur Ramakrishnan, B (Chennai, India)

Atteshlis, M (Limassol, Cyprus)

Awuttey, F K (Accra, Ghana) \*

Batrakova, S V (London, United Kingdom)

Besson, P (Southport, United Kingdom)

Bolton, M (Bromley, United Kingdom)

Bondi, M (Tunis, Tunisia)

Bonnici, B (Zejtun, Malta)

Ceroni, M (Warsaw, Poland)

Chawla, R (New Delhi, India) \*

Chen, L (Jiangmen, China)

Chitic, O E (Bucharest, Romania)

Chronopoulos, D (Melissia, Greece)

Chung, C M (London, United Kingdom)

Clapham, F (Maidenhead, United Kingdom) + \*

Creasy, E (Harpenden, United Kingdom) \*

Cunningham, L K (Abingdon, United Kingdom) \*

Daly, B (Dubai, United Arab Emirates)

Dasun, J (Yaba, Nigeria)

Delivan, I (Bucharest, Romania)

Dontu, N (Ungheni, Moldavia)

Doshi, R (Mumbai, India)

Dossani, A A (Karachi, Pakistan)

Efstathiou, A (Limassol, Cyprus)

Efstathiou, P (Larnaca, Cyprus)

Ezzeldin, M (London, United Kingdom)  
 Fallouh, J (Kuwait City, Kuwait)  
 Feoktistova, S (Limassol, Cyprus)  
 Filimon, E (Zurich, Switzerland)  
 Gala, H (Mumbai, India)  
 Gerybaite, A (Msida, Malta)  
 Gibbs, S J (Stockport, United Kingdom) \*  
 Goel, S (New Delhi, India)  
 Gulati, P (New Delhi, India) + \*  
 Gupta, M (New Delhi, India)  
 Guzman Tenorio, A E (London, United Kingdom)  
 Hardaker, B F (Newcastle upon Tyne, United Kingdom) \*  
 Hasan, H (Muharraq, Bahrain)  
 Hechame, M (Giza, Egypt)  
 Hemani, M M (Karachi, Pakistan)  
 Kagiri, J (Kampala, Uganda) \*  
 Kakooza, H W (Kampala, Uganda)  
 Kantari, S R (Dubai, United Arab Emirates)  
 Khattab, M (Cairo, Egypt)  
 Killilea, S (Clarenbridge, Ireland)  
 Koutsoftas, M (Nicosia, Cyprus)  
 Kushnereva, N (Nicosia, Cyprus)  
 Kyewalabye, R S (Kampala, Uganda)  
 Lakshmi Narasimhan, N (Sheffield, United Kingdom)  
 Lloyd, J A (Bexley, United Kingdom)  
 Loizou, M (Limassol, Cyprus)  
 Ludlow, M (Cork, Ireland)  
 Luengas Rivero, S (London, United Kingdom)  
 Madhukar, S (Bangalore, India)  
 Matadeen, D A (London, United Kingdom)  
 Mattar, H H (Muharraq, Bahrain)  
 Mavrikiou, M (Limassol, Cyprus)  
 McFeely, C (Bristol, United Kingdom)  
 Mdala, W P (Kampala, Uganda)  
 Mehta, A (Jersey City, NJ, United States)  
 Mehta, H (Ahmedabad, India)  
 Milligan, K T (Saltcoats, United Kingdom)  
 Milogolov, N (Moscow, Russian Federation)  
 Moore, D (London, United Kingdom)  
 Moorthy, S M (Chennai, India) \*  
 Murali, A (Chennai, India)  
 Myronov, P (Kiev, Ukraine)  
 Nanda, N (New Delhi, India)  
 Naqvi, S G A (Dubai, United Arab Emirates)  
 Nascimento Dias Canelas Rosa, V M (Barreiro, Portugal)  
 Nelson, L R (Portadown, United Kingdom)  
 Neophytou, K (Larnaca, Cyprus)  
 Nguyen, L (Hanoi, Vietnam)  
 Nicola, A (Moinesti, Romania)  
 Nicolaou, A (Limassol, Cyprus)  
 Nitwesiga, G (Kampala, Uganda)  
 Njoroge, S (Nairobi, Kenya)  
 O'Reilly, H (Dublin, Ireland)  
 O'Shea, E (Luxembourg, Luxembourg)  
 Osunjimi, D (Ikeja, Nigeria)  
 O'Toole, P A (Killorglin, Ireland)  
 Paladugu, N K (Chennai, India)  
 Palesis, M (Latsia, Cyprus)  
 Panteli, A (Limassol, Cyprus)  
 Pasternak, M (Isleworth, United Kingdom)  
 Pattihis, K (Nicosia, Cyprus)  
 Rainsford, A (Tunbridge Wells, United Kingdom)  
 Ramanujam, A (Chennai, India)  
 Ramos De Almeida, S B (Ho Chi Minh City, Vietnam)  
 Ravindran, N K (Chennai, India)  
 Richter, A (Nunton, United Kingdom)  
 Rigney, S (Dublin, Ireland)  
 Rodgers, C A (Exmouth, United Kingdom)  
 Salayeva, A (Nicosia, Cyprus)  
 Salerno, E (Msida, Malta)  
 Sheldrick, S (London, United Kingdom)  
 Shiaka, M A (Ayios Dometios, Cyprus)  
 Sivakumar, A (Chennai, India)  
 Skoulidou, N (Athens, Greece) \*  
 Sofronieva, N (Horley, United Kingdom)  
 Sukhadia, S (Ahmedabad, India)  
 Sukumar, D (Chennai, India)  
 Suleiman, A (Pinner, United Kingdom)  
 Sundar, P (Chennai, India)  
 Tázler, R (Budapest, Hungary)  
 Tenea, D M (Bucharest, Romania)  
 Tsironi, C (Athens, Greece)  
 Vora, T (Mumbai, India)  
 Wakabi, Y N (Kampala, Uganda)  
 Wanjiku, S (Dubai, United Arab Emirates)  
 Watts Gorce, C (Neauphle-le-Vieux, France)  
 Wehbe, A (Cornet el Hamra, Lebanon)  
 Youssef, M (Jeddah, Saudi Arabia)  
 Zargar, A M (Dubai, United Arab Emirates)  
 Zhou, S (Beckenham, United Kingdom)  
 Zoidou, E (Nicosia, 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 sixteen candidates successfully completed an extended essay in the period between February and July 2018 and completed the required examination papers prior to the June 2018 sitting. Therefore, they have now completed all the components to be awarded the ADIT qualification and may use the designatory letters 'ADIT':**

Ambagtsheer-Pakarinen, L S H (Amsterdam, Netherlands)  
Anton, C (Bucharest, Romania)  
Bobar, G L (Medias, Romania)  
Brown, R (St. Peter Port, Channel Islands)  
Camilleri, E (St. Julian's, Malta)  
Greco, A (Bucharest, Romania)  
Halios, D (Nicosia, Cyprus)  
Jalloh, O (London, United Kingdom)

Maroam, A (Curepipe, Mauritius)  
Mulla, S (Jeddah, Saudi Arabia)  
Nagarkatti, N (Bedford, United Kingdom)  
Ramos Floering Junior, E (Cologne, Germany)  
Rapa, M (Surbiton, United Kingdom)  
Rodriguez, G (London, United Kingdom)  
Timotin, A (Chisinau, Moldova)  
Tondini, R (Zurich, Switzerland)

**The following 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 2018 examination session:**

Baker, T (London, United Kingdom)  
Barnes, K (Burgess Hill, United Kingdom)  
Cook, A (London, United Kingdom)  
Evans, R (Reading, United Kingdom)  
Foster, J (Rochester, United Kingdom)  
George, S (Lichfield, United Kingdom)  
Guram, A K (London, United Kingdom)

Hannigan, R (Strabane, United Kingdom)  
Karia, S (Rickmansworth, United Kingdom)  
Narvekar, N (London, United Kingdom)  
Overton, J (Buntingford, United Kingdom)  
Richards, S (Chadwell Heath, United Kingdom)  
Roberts, O (Pinner, United Kingdom)  
Sandison, H (London, United Kingdom)

Candidates who have passed individual examination papers are listed in the **June 2018 Module Pass List**, available at [www.adit.org.uk/results](http://www.adit.org.uk/results).

## Results Statistics

### Module 1

Pass	154
Fail	87
Total number of candidates	241
Pass rate	64%

	Module 2.01 (Australia)	Module 2.02 (China)	Module 2.03 (Cyprus)	Module 2.04 (Hong Kong)	Module 2.05 (India)
Pass	8	2	32	2	11
Fail	1	0	17	3	6
Total number of candidates	9	2	49	5	17
Pass rate	89%	100%	65%	40%	65%

	Module 2.06 (Ireland)	Module 2.07 (Malta)	Module 2.08 (Singapore)	Module 2.09 (UK)	Module 2.10 (US)
Pass	3	8	12	40	8
Fail	4	3	9	15	4
Total number of candidates	7	11	21	55	12
Pass rate	43%	73%	57%	73%	67%

### Module 2.11 (Brazil)

Pass	0
Fail	1
Total number of candidates	1
Pass rate	0%

	Module 3.01 (EU Direct Tax)	Module 3.02 (EU VAT)	Module 3.03 (Transfer Pricing)	Module 3.04 (Upstream Oil and Gas)
Pass	16	26	154	32
Fail	19	24	28	5
Total number of candidates	35	50	182	37
Pass rate	46%	52%	85%	86%

**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 examinations, of which Module 2 or Module 3 may be substituted with an extended essay. Those who have completed all the elements to be awarded the qualification may use the designatory letters 'ADIT'. 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 with the CIOT will entitle the individual to receive a number of 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.

The CIOT's 18,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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