

ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – DECEMBER 2022 16 February 2023

Module Pass List

Individual module passes are as follows (details of awards, distinctions and overall passes can be found in the **December 2022 Awards, Distinctions and Overall Pass List**, available at 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

Ademola, A A (Lagos, Nigeria)	Ghaly, M A (Hawally, Kuwait)
Afolabi, A G (Lagos, Nigeria)	Gheorghe, A D (Brazi, Romania)
Ahmed, A H (15th of May City, Egypt)	Giani, V V (Saroornagar, India)
Akello, T J (Kampala, Uganda)	Goyal, B B (Mumbai, India)
Aldridge, C L (St. Albans, United Kingdom)	Hammersley, J (Nottingham, United Kingdom)
Ali, A A (Cairo, Egypt)	Harawa, S (Lusaka, Zambia)
Alkedhaibi, H I (Riyadh, Saudi Arabia)	Haruna, M (Tema, South Africa)
Arthur-Baidoo, J F (Osu, Ghana)	Hayne, C (Preston, United Kingdom)
Arystanov, E E (Almaty, Kazakhstan)	Hozumi, S (Shinjuku City, Japan)
Attard, N (Swieqi, Malta)	Huang, Z (London, United Kingdom)
Ayumi, L (Jakarta, Indonesia)	Huseynli, A (Baku, Azerbaijan)
Bansal, V (Agra, India)	Ibeneme, E U (Surulere, Nigeria)
Bayana, A S K (Guntur, India)	Ibrahim, A M (Muraikh, Qatar) *
Bhambha, D H (Mumbai, India)	Jabanto, F Y (Jakarta, Indonesia)
Bhurat, K (Chennai, India)	Jain, K (Dubai, United Arab Emirates)
Birchall, M (Macclesfield, United Kingdom) +	Jain, S (Bhopal, India)
Bonci, J (Dublin, Ireland)	Jakhar, V (Delhi, India)
Bossino, J J (Gibraltar, Gibraltar)	Jakubowski, J (Siedlce, Poland)
Boyle, P (Glasgow, United Kingdom)	Jhamtani, N (Delhi, India)
Brown, J A (Northampton, United Kingdom)	Johnson, S I (Rickmansworth, United Kingdom)
Buchan, R I (North Berwick, United Kingdom)	Jones, C L (Coventry, United Kingdom)
Burghol, A S (Dubai, United Arab Emirates)	Kadirvelu, R (Muscat, Oman)
Cabaron, J (Dubai, United Arab Emirates)	Kanyesigye, D (Central Division, Uganda)
Chandra, S (Delhi, India)	Klesz, K (Bratislava, Slovakia)
Chaoji, D (Bengaluru, India)	Klyuka, I (Lemesos, Cyprus)
Chebaane, Z (La Soukra, Tunisia)	Kriakushyn, A (Al Khobar, Saudi Arabia)
Christou, R (Limassol, Cyprus)	Krishnia, S (Delhi, India)
Constantinou, N M (Limassol, Cyprus)	Krymskyi, S (Kraków, Poland)
Dalal, R R (Mumbai, India)	Kyriakides, A (Mesa Geitonia, Cyprus)
Dave, S (London, United Kingdom)	Lai, P Y (Hong Kong, Hong Kong)
Deeley, A (Dublin, Ireland)	Lam, F (Sutton, United Kingdom)
Derrick, N (Kampala, Uganda)	Lee, J W (Dubai, United Arab Emirates)
Dhingra, K (Delhi, India)	Liptak, L (Bratislava, Slovakia)
Dhingra, S (Sri Ganganagar, India)	Loizou, P (Aradippou, Cyprus)
Donaldson, P A (Guildford, United Kingdom)	Mamedi, S (Sharjah, United Arab Emirates)
Dooyea, J (Grand-Bay, Mauritius)	Mangal, V (Gurgaon, India)
El Mahrouky, M M N (Cairo, Egypt)	Maposa, G (Harare, Zimbabwe)
Elcock, L E (Middleton Cheney, United Kingdom)	Markou, C S (Limassol, Cyprus)
Fahad, K (Kampala, Uganda)	Maru, K (Bengaluru, India)
Farah, E (Beirut, Lebanon)	Masiga, C (Kampala, Uganda)
Filipenko, I (London, United Kingdom)	Mbajunwa, C A (Dubai, United Arab Emirates)
Fitzpatrick, B (Hamburg, Germany)	McCartney, S T (Glasgow, United Kingdom)
Francis, S M (Sidcup, United Kingdom)	Mehta, H A (Dubai, United Arab Emirates)
Gadelhak, M A (Cairo, Egypt)	Meite, F (Southampton, United Kingdom)

Michael, P D C (Kato Moni, Cyprus)
 Mittal, N (Thane, India)
 Mohammed, A (Jeddah, Saudi Arabia)
 Mose, L K (Nairobi, Kenya)
 Murray, L (Dublin, Ireland)
 Mutabari, M S (Nairobi, Kenya)
 Nandakumar, P (Kalyan, India)
 Narayanan, B (Thirumullaivoyal, India)
 Narayaneeyam, D P (Thrissur, India)
 Nash, J P (Bristol, United Kingdom)
 Naushad, T (Kuwait, Kuwait)
 Njue, K W (Nairobi, Kenya)
 Nyaruvanga, T L (Harare, Zimbabwe)
 Nyathi, N (Harare, Zimbabwe)
 Omar, S (Bengaluru, India)
 Panagiotidi, S (Limassol, Cyprus)
 Panayiotou, M (Nicosia, Cyprus)
 Pantola, M G (Dubai, United Arab Emirates)
 Pillai, V (London, United Kingdom)
 Ploutarchou, P (Nicosia, Cyprus)
 Protopapas, I (Athens, Greece)
 Rathore, A (Moradabad, India)
 Rayapureddy, N (Hyderabad, India)
 Rotariu, A D (Bucharest, Romania)
 Savanhu, L N (Harare, Zimbabwe)
 Saxena, S (Noida, India)
 Seyam, K R (Giza, Egypt)
 Shah, D (Sharjah, United Arab Emirates)
 Shah, P J (Mumbai, India)

Shaikh, S B (Doha, Qatar)
 Shanu, O G (Benin City, Nigeria)
 Shaw, J (Sheffield, United Kingdom)
 Shawa, L (Lusaka, Zambia)
 Shaylor, M (Woking, United Kingdom)
 Singh, A (Panchkula, India)
 Singh, R (Ahmedabad, India)
 Slattery, G (Hong Kong, Hong Kong)
 Smith, C D (Stockport, United Kingdom)
 Sofocleous, G (Krasa/Aradippou, Cyprus)
 Spittles, J (London, United Kingdom)
 Srinivas, S (Mumbai, India)
 Sukawong, A (Jatujak, Thailand)
 Syed, A A R (London, United Kingdom)
 Talwar, S (Model Town, India)
 Tan, J K J (Seri Kembangan, Malaysia)
 Tariq, T (Dubai, United Arab Emirates)
 Teuma, J (Ir-Rabat Ghawdex, Malta)
 Trainor, C (London, United Kingdom)
 Tusche, J (Münster, Germany)
 Uddin, A (Bristol, United Kingdom)
 Uskenbayeva, G (London, United Kingdom)
 Valiramani, R (Kanpur, India)
 Vasileiou, A (Nicosia, Cyprus)
 Wallis, T P (Potchefstroom, South Africa)
 Wong, P S (Kowloon, Hong Kong)
 Wood, P T C (Aberdeen, United Kingdom)
 Yip, K L (Hong Kong, Hong Kong)
 Zvemhere, I (Harare, Zimbabwe)

Module 2.03 Cyprus option

Abbu, S (Long Mountain, Mauritius)
 Andreou, T (Ayia Napa, Cyprus)
 Aristidou, A (Nicosia, Cyprus)
 Badalyan, N (Limassol, Cyprus)
 Christodoulidou, M (Limassol, Cyprus)
 Christou, R (Limassol, Cyprus)
 Daskalaki, P (Nicosia, Cyprus)
 Drousioti, I (Mesa Geitonia, Cyprus) *
 Ellinas, M (Pano Deftera, Cyprus)
 Ellinas, T (Strovolos, Cyprus)
 Evangelou, K (Lemesos, Cyprus)

Grivas, G (Nicosia, Cyprus)
 Kaimakliotis, F G (Strovolos, Cyprus)
 Koukounides, C (Nicosia, Cyprus)
 Laperta, I (Agios Dometios, Cyprus)
 Louca, C (Nicosia, Cyprus)
 Ploutarchou, P (Nicosia, Cyprus)
 Spyrou, F (Pegeia, Cyprus)
 Symeonides, T (Nicosia, Cyprus)
 Timofeev, D (Limassol, Cyprus)
 Udhin, D (Nouvelle France, Mauritius)

Module 2.09 United Kingdom option

Bonnette, C (Johanneburg, South Africa)
 Breathwick, B (Sevenoaks, United Kingdom)
 Carlton, J D (Shipleigh, United Kingdom)
 Collett, A R (Basel, Switzerland) *
 Corlazzoli, A (St. Helier, Jersey)
 Cowell, F (London, United Kingdom)
 Deung, C (Guildford, United Kingdom)
 Donaldson, P A (Guildford, United Kingdom)
 Furman, I (London, United Kingdom)
 Graham, H (Stanmore, United Kingdom)
 Greig, K N (Southampton, United Kingdom)
 Hull, D S (Craigavon, United Kingdom)
 Hutchings, R L (Ringwood, United Kingdom)
 Lai, Y (London, United Kingdom)
 Lam, K H (London, United Kingdom)
 Makunde, T L (Greenhithe, United Kingdom)

Matthews, K (Southport, United Kingdom)
 Michelson, A (London, United Kingdom)
 Morchio, N (London, United Kingdom)
 Musa, S (London, United Kingdom)
 Nahar, V J (Chennai, India)
 Ngqata, B (Leeds, United Kingdom)
 Ogueri-Onyeukwu, N N (Manchester, United Kingdom)
 Parks, A (Cambridge, United Kingdom) *
 Pedley, I (London, United Kingdom)
 Phillips, D (Brentwood, United Kingdom)
 Polyviou, N (London, United Kingdom)
 Prataviera, A (Southampton, United Kingdom) *
 Rajagopalan, V T (Abudhabi, United Arab Emirates)
 Rushbury, F (London, United Kingdom)
 Sheridan, T (London, United Kingdom)
 Tan, C C (London, United Kingdom) +

Taylor, M (Rushden, United Kingdom)
Tiplady, J (Blaydon, United Kingdom)

Vernon, J (Edinburgh, United Kingdom)
Wong, Y (London, United Kingdom)

Module 3.01 EU Direct Tax option

Ataba, E (Luxembourg, Luxembourg) *
Baird-Parker, H E (London, United Kingdom) *
Braia, T (Bucharest, Romania)
Bytautas, S (Vilnius, Lithuania)
Coseran, D (Bucharest, Romania)
Daniel, J S (Cape Town, South Africa)
Huxford, S J (Gerrards Cross, United Kingdom) + *

Kupriienko, V (Kyiv, Ukraine)
Kurka, R (Bratislava, Slovakia)
Myzithra, A (Athens, Greece)
Owsinska, A (Warszawa, Poland)
Patru, A G (Bucharest, Romania)
Rak, T (London, United Kingdom)
Wittmann, J M (Schwanenstadt, Austria)

Module 3.02 EU VAT option

Alasmakh, H (A'Ali, Bahrain)
Amir Khan, M (Sharjah, United Arab Emirates) +
Bothra, P (Dubai, United Arab Emirates)
Dinodia, R K (Al Salmiyah, Kuwait)

Koliada, G (Athens, Greece)
Salman, S (Dubai, United Arab Emirates)
Tulliez, F (Luxembourg, Luxembourg)

Module 3.03 Transfer Pricing option

Abdeldayem, M A E (Cairo, Egypt)
Aboufarraj, H T (Dubai, United Arab Emirates)
Ademola, A A (Lagos, Nigeria)
Adeyekun, O E (Ibadan, Nigeria)
Agrawal, R (Thane, India)
Ahmad, F (Al Ain, United Arab Emirates)
Ahmed, S (London, United Kingdom)
Ahn, E J (Seo-Gu, South Korea)
Ajambo, B (Kampala, Uganda)
Alawode, O O (Lagos, Nigeria)
AlHaddad, Y A (Dubai, United Arab Emirates)
Alhadhrami, R (Kuwait, Kuwait)
Aljishi, M S M A (Saar, Bahrain) *
Anonuevo, L A T (Dubai, United Arab Emirates)
Arham, A (Vishwakarma Nagar, India)
Arthur-Baidoo, J F (Osu, Ghana)
Badana, N M (Doha, Qatar)
Bafna, P P (Pune, India)
Bahl, N (Delhi, India)
Baker, M (Dublin, Ireland)
Basha, A (Aberdeen, United Kingdom)
Baynham, R (Gloucester, United Kingdom)
Begumisa, W (Kampala, Uganda)
Behan, J S K (Karachi, Pakistan)
Bhandari, R R (Pune, India)
Bhurat, K (Jodhpur, India)
Binions, E (Dublin, Ireland)
Bivolaru, S D (Bucharest, Romania)
Bothara, S (Bengaluru, India)
Brady, L (Dublin, Ireland)
Brekoulakis, S N (Nicosia, Cyprus)
Britton, G (Edinburgh, United Kingdom)
Buo, D D (London, United Kingdom)
Carroll, A (Dublin, Ireland)
Cepa Andres, D (Tres Cantos, Spain)
Challoner, O (Mountmellick, Ireland)
Chellani, C (Dubai, United Arab Emirates)
Chikumbo, B (Harare, Zimbabwe)
Chowdhary, A (Mumbai, India)
Collett, A R (Basel, Switzerland) *
Costello, E J (Prestonpans, United Kingdom)

Crowley, A (Wicklow, Ireland)
Cuddy, D C (Galway, Ireland)
Damian, M (Bucharest, Romania)
De La Chica, M (Gibraltar, Gibraltar)
Dhamotharan, P (Chennai, India) +
Dhawan, S (Karkardooma, India)
Do, N T T (Ho Chi Minh, Vietnam)
Dragulin, D E (Bucharest, Romania)
Dutta, P (Bengaluru, India)
Dwi, W (Jakarta, Indonesia)
Edayillam, G (Al-Khobar, Saudi Arabia)
Fahad, K (Kampala, Uganda)
Fath, A M S (Hawally, Kuwait)
Fouad, L (Cairo, Egypt)
Fuegemann, C H (Lidingö, Sweden)
Gadelhak, M A (Cairo, Egypt)
George, S (Doha, Qatar)
Gioabă, A R (Bucharest, Romania)
Gonzalez, D G (Madrid, Spain)
Harawa, S (Lusaka, Zambia)
Hoare, C D (Birmingham, United Kingdom)
Holota, O (Limassol, Cyprus)
Hu, S (Beijing, China)
Hughes, S (Glasgow, United Kingdom)
Hunt, R (New York City, NY, United States of America)
Hussein, R S (6th of October City, Egypt)
Jain, A R (Mumbai, India)
Jain, P (Chennai, India)
Jenni, J (Aliso Viejo, CA, United States of America)
Jhunjhunwala, S S (Mumbai, India)
Joel, D (Doha, Qatar)
Kantarci, G (València, Spain)
Kanyesigye, D (Central Division, Uganda)
Kassim, M A (Nairobi, Kenya)
Kaunda, J O (Nairobi, Kenya)
Khairy Abdel Bar, M (Cairo, Egypt)
Khole, A (Navi Mumbai, India)
Kijewa, D (Kampala, Uganda)
Kimeu, H K (Mombasa, Kenya)
Kintlerova, V (Sereď, Slovakia)
Koritala, V K (Bengaluru, India)

Koushiappis, C (Nicosia, Cyprus)
 Kyambadde, A M (Kampala, Uganda)
 Lavaroni, M (Basel, Switzerland)
 Lay, D J (Penzance, United Kingdom) *
 Louks, S (Caterham, United Kingdom)
 Lyons, C (Castlebar, Ireland)
 Makrides, M (Nicosia, Cyprus)
 Maru, K (Bengaluru, India)
 Masiga, C (Kampala, Uganda)
 Mason, J E (Everton, South Africa)
 Maynard, A L (Cardiff, United Kingdom)
 Mbewe, K (Lusaka, Zambia)
 Mehra, A (Noida, India)
 Mehta, H A (Dubai, United Arab Emirates)
 Moiceanu, S (Sangeru, Romania)
 Montebello, J A (Marsascula, Malta)
 Moran, H S (Leicester, United Kingdom)
 Mose, L K (Nairobi, Kenya)
 Mourettou, S (Nicosia, Cyprus)
 Murphy, L (Gyeonggi-Do, South Korea)
 Murray, L (Dublin, Ireland)
 Muteti, E (Ruiru, Kenya)
 Mutiso, M (Nairobi, Kenya)
 Nguyen, T N (Hanoi, Vietnam)
 Ngwenya, V (Harare, Zimbabwe)
 Nicolaides, D (Limassol, Cyprus)
 Nowilaty, Y R M (Jeddah, Saudi Arabia)
 Nyathi, N (Harare, Zimbabwe)
 Ochieng, C O (Nairobi, Kenya)
 Oduro, D M (Accra, Ghana)
 Ojha, R (Bhilwara, India)
 Omar, M I A (Shibeen Al-Qanatir, Egypt)
 Palmer, E (Dublin, Ireland)
 Panteli, D (Nicosia, Cyprus)
 Pantola, M G (Dubai, United Arab Emirates)
 Papaioakim, E (Nicosia, Cyprus)
 Patel, R (London, United Kingdom)
 Pomfret, G J (Nottingham, United Kingdom)
 Powar, R S (Kolhapur, India)
 Prasetyo, I H (Jakarta, Indonesia)
 Prifti, K (Dublin, Ireland)
 Qureshi, E B (Karachi, Pakistan)
 Ramahi, N (Khalifa City, United Arab Emirates)
 Ranjan, N (Delhi, India)
 Ravi, D K (Manama, Saudi Arabia)
 Renard, B (Bogota, Colombia)
 Rianto, A A (Depok, Indonesia)
 Rizvi, R F (Al Khobar, Saudi Arabia)
 Robles, M (Kilkenny, Ireland)
 Rudimova, L (New Malden, United Kingdom)
 Ruffle, S L (Newark, United Kingdom)
 Safarina, H A (Kelapa Gading, Indonesia)
 Saleh, M R (Dubai, United Arab Emirates)
 Salman, M G (Giza, Egypt)
 Samarneh, E S (Amman, Jordan)
 Santhanam, S (Chennai, India)
 Semple, M M (Stanley, Falkland Islands)
 Sewraz, A S (Ebene, Mauritius)
 Shah, N (Mumbai, India)
 Shah, S S (Mumbai, India)
 Shaligram, I J (Pune, India)
 Sharma, D K (Delhi, India)
 Sharma, S (Delhi, India)
 Sharma, S O (Mumbai, India)
 Shetty, P R (Pune, India)
 Simons, M S (Cambridge, United Kingdom)
 Simpson, L C (Chipping Norton, United Kingdom)
 Singh, P (Delhi, India)
 Slamkova, M (Trnava, Slovakia)
 Srinivas, S (Mumbai, India)
 Stavrou, C (Larnaca, Cyprus)
 Stetsko, R (Krakow, Poland)
 Stuart, M L (Kampala, Uganda)
 Syllouri, I (Nicosia, Cyprus)
 Taha, J (Jeddah, Saudi Arabia)
 Taieb, S (Jersey City, NJ, United States of America)
 Talwar, S (Model Town, India)
 Taylor, K (Manchester, United Kingdom)
 Thindwa, R (Midrand, South Africa)
 Tsielepi, M (Larnaka, Cyprus)
 Walukagga, I (Kampala, Uganda)
 Wells, R (Coventry, United Kingdom)
 Yiallourou, C (Nicosia, Cyprus)
 Yusifov, U (Baku, Azerbaijan)
 Zaheer, F (Riffa, Bahrain)
 Zaidi, S H H (Dubai, United Arab Emirates)
 Zhamisheva, A (London, United Kingdom)
 Zienau, C (Stockholm, Sweden)
 Ziyambi, V (Harare, Zimbabwe)
 Zulu, J (Lusaka, Zambia)

FOR INFORMATION:

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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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Rory Clarke, ADIT Manager
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Email: rclarke@adit.org