



Chartered
Institute of
Taxation
Excellence in Taxation

PASS AND PRIZE LIST

28 January 2021

THE CHARTERED TAX ADVISER EXAMINATION – November 2020

The Chartered Institute of Taxation, the principal body in the United Kingdom concerned solely with taxation, announced today the results from its examinations taken by 1,396 candidates in November 2020. In addition, 885 Tax Pathway candidates sat a combination of ATT and CTA papers.

The Institute President, Peter Rayney, commenting on the results said:

"I would like to offer my congratulations to all the candidates who have made progress towards becoming a Chartered Tax Adviser as a result of passing one or more papers at the November 2020 examination, especially in this extraordinary time in both their professional and personal lives.

315 candidates have now successfully completed all of the CTA examinations and we very much look forward to welcoming them as members of the Institute in the near future. Included in this figure are 79 candidates who were on the ACA CTA Joint Programme and 43 candidates who have now fully completed the ATT CTA Tax Pathway by passing the CTA element.

We will resume holding Admission Ceremonies when guidelines covering such large scale events permit. "

Full details of prizes and results are as follows:

The Institute Medal for the candidate with the best overall performance attempting the Awareness Paper and two Advanced Technical Papers (all at the same sitting).

The medal has been awarded to Sarah Rebecca Ling of London, where she is employed by Macfarlanes LLP.

The Gilbert Burr Medal for the candidate with the highest mark in the Advanced Technical Paper on Taxation of Owner-Managed Businesses.

The medal has been awarded to Hugo Kirby of East Leake who is employed by Blick Rothenberg Ltd in London.

The Victor Durkacz Medal for the candidate with the highest mark in the Advanced Technical Paper on Domestic Indirect Taxation.

The medal has been awarded to Sandeep Dey of Birmingham, where he is employed by Deloitte.

The Spofforth Medal for the candidate with the highest mark in the Advanced Technical Paper on Inheritance Tax, Trusts & Estates.

The medal has been awarded to Amy Jayne Brown of London where she is employed by Dixon Wilson Chartered Accountants.

The Ronald Ison Medal for the candidate with the highest mark in the Advanced Technical Paper on Taxation of Individuals.

The medal has been awarded to Thomas Andrew of Leeds.

The John Tiley Medal for the candidate with the highest mark in the Advanced Technical Paper on Taxation of Major Corporates.

The medal has been awarded to Charlotte Page of Cambridge, where she is employed by Price Bailey LLP.

The Wreford Voge Medal for the candidate with the highest mark in the Advanced Technical Paper on Cross-Border Indirect Taxation.

The medal has been jointly awarded to Joseph Oliver Eloi of Chorlton who is employed by EY in Manchester and Christopher Alexander Stones of Leigh who is employed by Grant Thornton UK LLP in Manchester.

The Ian Walker Medal for the candidate with the highest mark in the Awareness Paper.

The medal has been awarded to Nicholas Alexander Skidmore of Brierley Hill who is employed by Azets in Walsall.

The Avery Jones Medal for the candidate with the best performance in the Application and Professional Skills Paper.

The medal has been awarded to Patrick Boch of Swanscombe practising with Old Square Tax Chambers in London.

The Chris Jones Prize for the candidate with the highest total marks in two Advanced Technical Papers (taken at the same sitting).

The prize has been awarded to Hussein Afzal Bhajji of Rochdale.

The Croner-I Prize for the candidate with the highest distinction mark in an Advanced Technical paper.

The prize has been awarded to Hugo Kirby, winner of the Gilbert Burr Medal.

The Medals, Prizes and Distinctions are awarded for each examination paper subject to the discretion of Council and the attainment of a satisfactory standard, regardless of whether the examination requirements for membership have been met.

The John Beattie Medal has not been awarded on this occasion.

Distinctions are awarded to candidates for the following papers:

Advanced Technical: Taxation of Owner-Managed Businesses

Hussein Afzal Bhajji (Rochdale)
Emily Gould (Hillier Hopkins LLP, Watford)
Benjamin Kearns (EY, Manchester)
Hugo Kirby (Blick Rothenberg Ltd, London)
Nanki Kour (KPMG LLP, London)
Tanya Dawn Potter (Bishop Fleming LLP, Torquay)

Advanced Technical: Domestic Indirect Taxation

Sandeep Dey (Deloitte, Birmingham)

Advanced Technical: Inheritance Tax, Trusts & Estates

Veronika Boumova (Barnstaple)
Amy Jayne Brown (Dixon Wilson Chartered Accountants, London)
Courtney Jordan Childs (EY, Exeter)
Zoe Louise Fassam (BDO LLP, Manchester)
Rebecca Jones (Ensors Accountants LLP, Bury St Edmunds)
Ying Xi Tan (BDO LLP, London)

Advanced Technical: Taxation of Individuals

Thomas Andrew (Leeds)
Daniel Bayliss (Bury St Edmunds)
Hussein Afzal Bhajji (Rochdale)
Kieran Hancock (PKF Francis Clark LLP, Plymouth)
Oliver Horrocks (Roffe Swayne, Godalming)
Harriet Alice Jones (PEM, Cambridge)
Melissa McKeon (Mazars LLP, Leeds)

Matt Salter (Wellden Turnbull LLP, Cobham)
Joanna Leigh Temple (EY, Bristol)
Max Turner (Rawlinson & Hunter, London)
Jade Varden (Magma Partners Ltd, Rugby)
Henry Winter (London)

Advanced Technical: Taxation of Major Corporates

Christopher Beevor (Berlin, Germany)
Lloyd Coulson (Forrest Brown Ltd, Bristol)
Charlotte Page (Price Bailey LLP, Cambridge)
Allison Christine Ramsay (EY, Glasgow)
Zain Siddiqui (BDO LLP, London)
Gemma Christiana Szlichta (KPMG LLP, Watford)
Tristan Andrew Tse (KPMG LLP, London)

Application and Professional Skills: Taxation of Individuals

Patrick Boch (Old Square Tax Chambers, London)

Application and Professional Skills: Human Capital Taxes

Megan McDonald (Anderson Anderson & Brown LLP, Aberdeen)
Xiao Yun Quay (EY, London)

Application and Professional Skills: Inheritance Tax, Trusts & Estates

Luke Bowyer (PKF Francis Clark LLP, Exeter)

Distinctions are awarded to candidates whose answers reflect an exceptional level in the Advanced Technical Papers and the Application and Professional Skills Papers.

Distinctions are not awarded for the Awareness Paper.

RESULTS BY EXAMINATION

Advanced Technical

Taxation of Owner-Managed Businesses

365 candidates passed this paper out of a total of 872 sitting the examination with 6 candidates being awarded a distinction. A pass rate of 42%.

Domestic Indirect Taxation

32 candidates passed this paper out of a total of 93 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 34%.

Inheritance Tax, Trusts & Estates

68 candidates passed this paper out of a total of 139 sitting the examination with 6 candidates being awarded a distinction. A pass rate of 49%.

Human Capital Taxes

11 candidates passed this paper out of a total of 66 sitting the examination. A pass rate of 17%.

Taxation of Individuals

358 candidates passed this paper out of a total of 612 sitting the examination with 12 candidates being awarded a distinction. A pass rate of 58%.

Cross-Border Indirect Taxation

26 candidates passed this paper out of a total of 46 sitting the examination. A pass rate of 57%.

Taxation of Major Corporates

176 candidates passed this paper out of a total of 298 sitting the examination with 7 candidates being awarded a distinction. A pass rate of 59%.

Awareness

181 candidates passed this paper out of a total of 275 sitting the examination. A pass rate of 66%.

Application and Professional Skills

Taxation of Individuals

36 candidates passed out of a total of 72 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 50%.

Taxation of Larger Companies and Groups

34 candidates passed this paper out of a total of 77 sitting the examination. A pass rate of 44%.

Taxation of Owner-Managed Businesses

104 candidates passed this paper out of a total of 212 sitting the examination. A pass rate of 49%.

Human Capital Taxes

12 candidates passed this paper out of a total of 31 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 39%.

VAT & Other Indirect Taxes

7 candidates passed this paper out of a total of 16 sitting the examination. A pass rate of 44%.

Inheritance Tax, Trusts & Estates

22 candidates passed this paper out of a total of 40 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 55%.

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