

## Module Pass List

Individual module passes are as follows (details of awards, distinctions and overall passes can be found in the **June 2022 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

Aboufarraj, H T (Dubai, United Arab Emirates)	Doshi, R (Dubai, United Arab Emirates)
Aggarwal, V (Saraswati Vihar, India)	Dzeuliakanava, K (Minsk, Belarus)
Agarwal, B (Kolkata, India)	Edayillam, G (Al Khobar, Saudi Arabia)
Agrawal, N M (Mumbai, India)	El Soueidy, N (Zouk Mosbeh, Lebanon)
Ahn, E J (Seo-Gu, South Korea)	Ellinas, M (Pano Deftera, Cyprus)
Ahuja, M (Dubai, United Arab Emirates)	Elmarassy, M Y (6th of October City, Egypt)
Al Mansoori, R M (Abu Dhabi, United Arab Emirates)	Fath, A M S (Hawally, Kuwait)
Alasmakh, H (A'Ali, Bahrain)	Gakpe, I M (Fujairah, United Arab Emirates)
AlHaddad, Y A (Dubai, United Arab Emirates)	Gibala, M K (Krakow, Poland)
Aljishi, M S M A (Saar, Bahrain)	Goshtai, E (Hove, United Kingdom)
Almansoori, S A (Al Ain, United Arab Emirates)	Grieve, E (Edinburgh, United Kingdom)
Antil, D (Delhi, India)	Grivas, G (Nicosia, Cyprus)
Badalyan, N (Paphos, Cyprus)	Hardman, A (Cheadle, United Kingdom)
Bahl, N (Delhi, India)	Haw, Q (London, United Kingdom)
Baid, R K (Bengaluru, India)	Howell, M B (Dungannon, United Kingdom)
Bang, Y Y (Singapore)	Ioannou, M (Nicosia, Cyprus)
Begumisa, W (Kampala, Uganda)	Jablonska, J (Limassol, Cyprus)
Bekal, S A (Mumbai, India)	Jain, A R (Mumbai, India)
Belesis, A (Nikaia, Greece)	Jordan, D P (London, United Kingdom)
Bhandari, R R (Pune, India)	Julka, M (Navi Mumbai, India)
Bhanushali, B H (Mumbai, India)	Kaimakliotis, F G (Strovolos, Cyprus)
Bhurat, K (Jodhpur, India)	Kamath, G R (Bengaluru, India)
Biswas, A (Bengaluru, India)	Kamireddy, S C (Hyderabad, India)
Bojic, M (London, United Kingdom)	Kasalwe, A (Lusaka, Zambia)
Bothra, P (Dubai, United Arab Emirates)	Kasirye, P (Kampala, Uganda)
Brander, I A (Shrewsbury, United Kingdom)	Kaunda, J O (Nairobi, Kenya)
Brekoulakis, S N (Nicosia, Cyprus)	Khaidarov, R (Almaty, Kazakhstan)
Brown, A (Mriehel, Malta)	Khole, A (Navi Mumbai, India)
Browne, P A (Belfast, United Kingdom)	Khushwani, D (Pune, India)
Byron-Moore, R (London, United Kingdom)	Kinsella, D (Navan, Ireland)
Carlton, J D (Shipley, United Kingdom)	Kirschweg, A J (Luxembourg, Luxembourg)
Chellani, C (Dubai, United Arab Emirates)	Koni, A M (Nairobi, Kenya)
Chowdhary, A (Mumbai, India)	Kozelidi, A (Larnaca, Cyprus)
Christodoulou, I (Limassol, Cyprus)	Kulkarni, K (Hyderabad, India)
Christofides, P (Nicosia, Cyprus)	Kumar, A (Mumbai, India)
Chrysostomou, E (Nicosia, Cyprus)	Kuppanbalaji, C (Tiruppur, India)
Comanescu, A (Bucharest, Romania)	Kyambadde, A M (Kololo, Uganda)
Conlon, J (Wicklow, Ireland)	Kyeyune, A N (Kampala, Uganda)
Damian, M (Bucharest, Romania)	Lampidoniti, F (Limassol, Cyprus)
De La Chica, M (Gibraltar, Gibraltar)	Lavin, A (Madrid, Spain)
Desai, M (Croydon, United Kingdom)	Lin, C (Bangkok, Thailand)
Devireddy, S (Tirupati, India)	Lochrie, M (Dublin, Ireland)
Dileep, G (Kochi, India)	Louca, C (Nicosia, Cyprus)
Doak, E J (Newcastle upon Tyne, United Kingdom)	Maciel, I S (London, United Kingdom)

Maggo, R (Delhi, India)  
Maina, A W (Nairobi, Kenya)  
Maru, P (Wembley, United Kingdom)  
Masri, M (El Hamra, Lebanon)  
Matin, N (Dubai, United Arab Emirates)  
Maynard, A L (Cardiff, United Kingdom) +  
McGowan, F (Gibraltar, Gibraltar)  
Mite, D (Edinburgh, United Kingdom)  
Moreno, M (London, United Kingdom)  
Moyo, M T D (Lusaka, Zambia)  
Murali, B (Chennai, India)  
Muteti, E (Ruiru, Kenya)  
Mutiso, M (Nairobi, Kenya)  
Muzarowska, M (Il-Gzira, Malta)  
Naufal, R (Jakarta, Indonesia)  
Ngqata, B (Leeds, United Kingdom)  
Nowilaty, Y R M (Jeddah, Saudi Arabia)  
Oduro, D M (Accra, Ghana)  
Okoh, E M (Port Harcourt, Nigeria)  
Omondi, V A (Nairobi, Kenya)  
Pabbisetty, A (Abu Dhabi, United Arab Emirates)  
Phillips, D (Brentwood, United Kingdom)  
Pirwani, M M (Grantham, United Kingdom)  
Polyakova, M (Bexleyheath, United Kingdom)  
Prasetyo, I H (Jakarta, Indonesia)  
Raghuvanshi, B (London, United Kingdom)  
Rajmohan, A (Al Khobar, Saudi Arabia)  
Ranjan, N (Delhi, India)

### **Module 2.01 Australia option**

Hood, S W (Swansea, United Kingdom)

### **Module 2.03 Cyprus option**

Alexopoulou, A (Gibraltar, Gibraltar)  
Doolar, K (Nicosia, Cyprus)  
Emmanouil, A (Nicosia, Cyprus)

### **Module 2.04 Hong Kong option**

Lui, M K (New Territories, Hong Kong)

### **Module 2.05 India option**

Adiga, M (Mumbai, India)  
Gandhi, N (Bengaluru, India)  
Gupta, A (Chandigarh, India)  
Jain, J M (Mumbai, India)  
Jain, N (Chennai, India)

### **Module 2.06 Ireland option**

Doyle, N (Dublin, Ireland)

### **Module 2.07 Malta option**

Abela, J (Sliema, Malta)  
Attard, C (Naxxar, Malta)  
Attard, N (Swieqi, Malta)  
Gantulga, U (Naxxar, Malta)  
Gerada, M (Naxxar, Malta)

Rashid, A (Newton-le-Willows, United Kingdom)  
Risandy Febriansyah, R (Jakarta, Indonesia)  
Roberts, C J C (London, United Kingdom)  
Safarina, H A (Jakarta, Indonesia)  
Saleh, M R (Dubai, United Arab Emirates)  
Satija, N (Gurugram, India)  
Sewraz, A S (Ebene, Mauritius)  
Shah, J K (Dubai, United Arab Emirates)  
Shah, N (Mumbai, India)  
Shaligram, I J (Pune, India)  
Sharma, S (Delhi, India)  
Sharma, S O (Mumbai, India)  
Sheridan, T (London, United Kingdom)  
Singh, P (Delhi, India)  
Siziba, V T (Gaborone, Botswana)  
Smila, A (Limassol, Cyprus)  
Stevenson, P (Wirral, United Kingdom)  
Stuart, M L (Kampala, Uganda)  
Swinton, R M (Aberdeen, United Kingdom)  
Taggart, C L (Birmingham, United Kingdom)  
Tan, C C (London, United Kingdom)  
Thottammariyil, N S (Bengaluru, India)  
Tshabalala, S (Johannesburg, South Africa)  
Tulliez, F (Luxembourg, Luxembourg)  
Viswanathan, S (Dubai, United Arab Emirates)  
Walsh, C (Ringwood, United Kingdom)  
Walukagga, I (Kampala, Uganda)  
Zhou, X (Singapore)

Rajamani, Y M (Chennai, India)

Nicolaides, D (Limassol, Cyprus)  
Soteriades, P (Nicosia, Cyprus)  
Yennaris, S (Nicosia, Cyprus)

Kamath, G R (Bengaluru, India)  
Katipalli, S (Surat, India)  
Kuppanbalaji, C (Tiruppur, India)  
Rayapureddy, N (Hyderabad, India)  
Sachdeva, S (Faridabad, India)

Robles, M (Kilkenny, Ireland)

Teuma, J (Ir-Rabat Ghawdex, Malta)  
Vassallo, K S (Pieta, Malta)  
Vella, M D (Mgarr, Malta)  
Zahra, B (Il-Hamrun, Malta)

### Module 2.08 Singapore option

Baheti, R (Gurugram, India)  
Muhammad Putrawal Utama, P (Jakarta, Indonesia)  
Mukarromah, A (Jakarta, Indonesia)  
Patani, P (Mumbai, India) \*

Sanghavi, D (Mumbai, India) \*  
Sanghvi, F N (Mumbai, India)  
Sheth, S (Mumbai, India)  
Verawaty, V (Jakarta, Indonesia)

### Module 2.09 United Kingdom option

Aleksandr, V (Rodgau, Germany)  
Buxani, B (Reading, United Kingdom)  
Davies, C (Bracknell, United Kingdom)  
De Haan, A J (London, United Kingdom)  
Deen, S (London, United Kingdom)  
Edwards, M R (London, United Kingdom)  
Emery, E (London, United Kingdom)  
Finney, S (Leeds, United Kingdom)  
Fisher, A J (London, United Kingdom)  
Green, M D (Bury St. Edmunds, United Kingdom)  
Hassanali, H J (Nottingham, United Kingdom)  
Ignaciuk, K (London, United Kingdom)  
Jenkins, B (Birmingham, United Kingdom)  
Kuhendran, D (London, United Kingdom)  
Lam, K K (London, United Kingdom)  
Latif, M (Birmingham, United Kingdom)  
Lau, Z H (London, United Kingdom)  
Mackay, G M (Birmingham, United Kingdom)

Mayhew, R J (London, United Kingdom)  
McMillan, L (Leeds, United Kingdom) +  
Moore, A L (Reading, United Kingdom)  
Oliver, D R R (Attleborough, United Kingdom)  
Ramzan, K (Oldbury, United Kingdom)  
Rudimova, L (New Malden, United Kingdom)  
Short, K (London, United Kingdom)  
Simmons, A (Nantwich, United Kingdom)  
Smith, C D (Stockport, United Kingdom)  
Stoop, M L (Sunbury-on-Thames, United Kingdom)  
Surrall, T (Crowthorne, United Kingdom)  
Tan, Z T (London, United Kingdom)  
Tazeeva, E (Reading, United Kingdom)  
Tesler, S (Manchester, United Kingdom)  
Thorne, H M (Lichfield, United Kingdom)  
Touquet, W R E (London, United Kingdom)  
Wilson, H G (London, United Kingdom)  
Wilton, A C (Leeds, United Kingdom)

### Module 2.10 United States option

Almansoori, S A (Al Ain, United Arab Emirates)  
Bheekharry, P (Creve Coeur, Mauritius)  
Brandt, G W (Luxembourg, Luxembourg)  
Dobrucka, J (Warsaw, Poland)  
Haw, Q (London, United Kingdom)  
Hernandez, I M (Dubai, United Arab Emirates)  
Jhoollun, P (Curepipe, Mauritius)  
Kosuri, S K (Mangalagiri, India)  
Lay, D J (Penzance, United Kingdom)

Magwaza, N N (Midrand, South Africa)  
Murray, W (Longford, Ireland)  
Nagpal, G (Ambala Cantt, India)  
Noyes, T D (Chesham, United Kingdom) \*  
Parekh, B (Mumbai, India)  
Parhar, J S (South Ockendon, United Kingdom) \*  
Rylewicz, M (Chelmno, Poland)  
Taukenov, Z (Nur-Sultan, Kazakhstan)

### Module 3.01 EU Direct Tax option

Bocai, R D (Bucharest, Romania)  
Chereches-But, L (Bucharest, Romania)  
García Yárnoz, P L (Pamplona, Spain)  
Graham, S J (St. Helier, Jersey)  
Humeniuk, C M (St Julian's, Malta) +  
Johnstone, W M (London, United Kingdom)

Juozaitis, M (Vilnius, Lithuania)  
Koliada, G (Athens, Greece)  
Oleszak, A (Tychy, Poland)  
Papadopoulos, A (Madrid, Spain)  
Patani, P (Mumbai, India) \*  
Patel, M (Ilford, United Kingdom)

### Module 3.02 EU VAT option

Aghahuseynov, H (Abu Dhabi, United Arab Emirates)  
Barry, L (Marsaskala, Malta)  
Bivolaru, S D (Bucharest, Romania)  
Budreala, R F (Mogosoiaia, Romania)  
Ceyhan, K (Lozorno, Slovakia)  
Chandrasekaran, S S (Chennai, India)  
Comanescu, A (Bucharest, Romania)  
Faisal, M (Muscat, Oman)  
Krcmarikova, D (Kloten, Switzerland)  
Krishnasamy, J (Chennai, India)

Krok, M (Warsaw, Poland)  
Merkulova, M V (Abu Dhabi, United Arab Emirates)  
Mokos, L (Topolcany, Slovakia)  
Munteanu, R M (Bucharest, Romania)  
Panteli, D (Nicosia, Cyprus)  
Seychell, L M (Zejtun, Malta)  
Shah, A (Beaconsfield, United Kingdom)  
Stirbu, V (Chisinau, Moldavia)  
Vella, G (Zebbug, Malta)  
Wittig, A K (Prague, Czech Republic)

### Module 3.03 Transfer Pricing option

Abdelgawad, S Y (Giza, Egypt)  
Adani, L D (Jakarta, Indonesia)  
Afzal, A (Edinburgh, United Kingdom)  
Aggarwal, R (Muzaffarnagar, India)  
Aguinaldo, J A A (Pasig, Philippines)  
Ajayi, I O (Lagos, Nigeria)  
Alexopoulou, A (Gibraltar, Gibraltar)  
Almosaiteer, R (Riyadh, Saudi Arabia)  
Anastasiou, K (Limassol, Cyprus)  
Anjani, F T (Jakarta, Indonesia)  
Ariton, L (Dublin, Ireland)  
Arnall, T (Bristol, United Kingdom)  
Asif, Z (Leeds, United Kingdom)  
Ataba, E (Luxembourg, Luxembourg)  
Atli, A I (Jeddah, Saudi Arabia)  
Attygalle, U K (Dubai, United Arab Emirates)  
Balbae, A C (Bucharest, Romania)  
Balendran, G (London, United Kingdom)  
Bhatia, P (Delhi, India)  
Borowik, S (Stamford, United Kingdom)  
Bowa, M K (Lusaka, Zambia)  
Boyle, P (Coatbridge, United Kingdom)  
Braia, T (Bucharest, Romania)  
Buchan, R I (Edinburgh, United Kingdom)  
Camino Diaz, C (Doha, Qatar)  
Campbell, B (Chislehurst, United Kingdom)  
Chablani, V (Chennai, India)  
Chandrasekar, A (Coimbatore, India)  
Chaudhry, Z A (High Wycombe, United Kingdom)  
Chawaipira, G M (Harare, Zimbabwe)  
Clifford, O (Gloucester, United Kingdom)  
Cortis, R (Zebbug, Malta)  
Cuffe, E (Dublin, Ireland)  
D'Andrea, U (London, United Kingdom)  
Drakou, K (Limassol, Cyprus)  
Dutta, P (Gurugram, India)  
Ellinas, T (Strovolos, Cyprus)  
Ellis, A G (Belfast, United Kingdom)  
Elmawardy, N W S (Dubai, United Arab Emirates)  
Elnems, N A A M (Cairo, Egypt)  
Fanara, F (Melissia, Greece)  
Farhan, M (Fujairah, United Arab Emirates)  
Fernandes, N (Brussels, Belgium)  
Golding, C (Guildford, United Kingdom)  
Goyal, B B (Mumbai, India)  
Haw, Q (London, United Kingdom)  
Hnatkiwskyj, E (Chippenham, United Kingdom)  
H'Ng, Y L (Bukit Mertajam, Malaysia)  
Holmes, H (Bristol, United Kingdom) + \*  
Hudson, K (Mansfield, United Kingdom)  
Ibrahim, A A E B (Boulaq, Egypt)  
Ibrahim, D N Y (Minya, Egypt)  
Imran, M (London, United Kingdom)  
Jabanto, F Y (Jakarta, Indonesia)  
Jawabreh, S A (Manama, Bahrain)  
Jhalani, A (Jaipur, India)  
Kamath, G R (Bengaluru, India)  
Kapoor, D (Delhi, India)  
Karantonis, G (Nicosia, Cyprus)  
Khalilova, S (Baku, Azerbaijan)  
Khanum, S (Dhaka, Bangladesh)  
Khatri, H N (Ahmedabad, India)  
Kileo, A N (Dar es Salaam, Tanzania)  
Kothari, M L (Mumbai, India)  
Koukounides, C (Nicosia, Cyprus)  
Kounnis, C (Nicosia, Cyprus)  
Kuppanbalaji, C (Tiruppur, India)  
Kusov, M (Limassol, Cyprus)  
Kyriakou, M (Limassol, Cyprus) \*  
Lagka, A (Peania, Greece)  
Lam, K W (Lama Island, Hong Kong)  
Lambrou, A (Nicosia, Cyprus)  
Lee, J W (Dubai, United Arab Emirates)  
Liava, P (Halandri, Greece)  
Loucaidou, A (Nicosia, Cyprus) \*  
Lupton, K (Kilkenny, Ireland)  
Lympouras, S (Lakatameia, Cyprus)  
Mamedi, S (Sharjah, United Arab Emirates)  
Martulli, D (Luxembourg, Luxembourg)  
McCarroll, J (Kilmacolm, United Kingdom)  
McDonald, L J (Wigan, United Kingdom)  
Mehta, K B (Mumbai, India)  
Mitchell, M (Hillsborough, CA, United States of America)  
Mittal, N (Thane, India)  
Morchio, N (London, United Kingdom)  
Morrow-McDade, R (Manchester, United Kingdom) \*  
Moyo, M T D (Lusaka, Zambia)  
Munaf, J (Swindon, United Kingdom)  
Namunyak, E M (Nairobi, Kenya)  
Nandakumar, P (Kalyan, India)  
Narainen, D (Roches-Brunes, Mauritius)  
Ndabi, G A T (Brussels, Belgium)  
Ngqata, B (Leeds, United Kingdom)  
Nizamiyeva, A (Nur-Sultan, Kazakhstan)  
Nugroho, R Y (Jakarta, Indonesia)  
Nyemba, T (Warrington, United Kingdom)  
Ofe-Boakye, K (London, United Kingdom)  
Okoh, E M (Port Harcourt, Nigeria)  
Omona, A M (Kampala, Uganda)  
Oni, O O (Lagos, Nigeria)  
Pabbisetty, A (Abu Dhabi, United Arab Emirates)  
Panayi, C A (Limassol, Cyprus)  
Papaefthymiou, M (Aradippou, Cyprus)  
Paravengal, M H (Jeddah, Saudi Arabia)  
Parks, A (Cambridge, United Kingdom)  
Pelegkari, K (Limassol, Cyprus)  
Peleteiro Colom, M (Differdange, Luxembourg)  
Prastiwi, S D (Boyolali, Indonesia)  
Priovolos, L (Limassol, Cyprus)  
Prodromou, M (Larnaca, Cyprus)  
Raghuraman, A (Coimbatore, India)  
Ratnaningrum, N (Surabaya, Indonesia)  
Riyad, A S (Giza, Egypt)  
Rotino, J (Nairobi, Kenya)  
Rousos, K (Nicosia, Cyprus)  
Seth, R (Dubai, United Arab Emirates)  
Shanu, O G (Benin City, Nigeria)  
Shaylor, M (Woking, United Kingdom)  
Singh, A (Bangalore, India)  
Spittles, J (London, United Kingdom)

Stance, A I (Luxembourg, Luxembourg)  
 Sumembayeva, A (Almaty, Kazakhstan)  
 Sutariya, P A (Mumbai, India)  
 Symeonides, T (Nicosia, Cyprus)  
 Tan, Z Y (Penang, Malaysia)  
 Tandon, N (Gurugram, India)  
 Tapolos, N (Dherynia, Cyprus)  
 Theologou, C A (Limassol, Cyprus)  
 Thevissen, Q (Luxembourg, Luxembourg)  
 Thiranant, N (Bangkok, Thailand)  
 Thiruvengadam Rajagopalan, V (Abu Dhabi, United Arab Emirates)  
 Thomas Joseph, N (Bengaluru, India)  
 Thompson, A D (Halstead, United Kingdom)

Thottammariyil, N S (Bengaluru, India)  
 Toland, D (Lifford, Ireland)  
 Tomar, R (Faridabad, India)  
 Trainor, C (London, United Kingdom)  
 Tsangaridou, A (Nicosia, Cyprus)  
 Tsousis, H (Kesariani, Greece)  
 Usenko, S (Riga, Latvia)  
 Vaskelis, A (Vilnius, Lithuania)  
 Webb, L J (Bristol, United Kingdom)  
 Wilson, O (Ashtead, United Kingdom)  
 Wislet, H D J (Etalle, Belgium)  
 Yerolemou, T (Limassol, Cyprus)  
 Yeung, C Y (London, United Kingdom)

### Module 3.04 Energy Resources option

Ademola, A A (Lagos, Nigeria)  
 Afzal, M U (Riyadh, Saudi Arabia)  
 Ahmed, S (London, United Kingdom)  
 Ajambo, B (Kampala, Uganda)  
 Akena, G (Kololo, Uganda)  
 Al Hoqani, A S (Muscat, Oman)  
 Al Lawati, M M A (Muscat, Oman)  
 Ali, A S (New York City, NY, United States of America)  
 Ali, S (Harare, Zimbabwe)  
 Aljishi, M S M A (Saar, Bahrain)  
 Allen, O (Kingston 11, Jamaica)  
 Almaskary, N S (Shatti Al Qurum, Oman)  
 Amer, R (Cairo, Egypt)  
 Awni, A M (Cairo, Egypt)  
 Aziz, S E (Nasr City, Egypt)  
 Baid, P (Kolkata, India)  
 Barbetti, D (Newton Abbot, United Kingdom)  
 Basharat, N (Al Khobar, Saudi Arabia)  
 Begumisa, W (Kampala, Uganda)  
 Bhattacharjee, A (Pandu, India)  
 Chaphamtengo, K (Blantyre, Malawi)  
 Dangirwa, L S (Harare, Zimbabwe)  
 Desai, R D (Dubai, United Arab Emirates)  
 Elmarassy, M Y (6th of October City, Egypt)  
 Elsaied, Y A A G (Giza, Egypt)  
 Farouk, A H (Al-Sahil, Egypt)  
 Gordon, S R (St. Catherine, Jamaica)  
 Grzymek, D (Belfast, United Kingdom)  
 Gumisiriza, J (Kampala, Uganda)  
 Hassan, O A (Cairo, Egypt)  
 Hendry, M (Glasgow, United Kingdom)  
 Ibeneme, E U (Surulere, Nigeria)  
 Ibrahim Ali, N M (Cairo, Egypt)  
 Jeetun, H (Port Louis, Mauritius)  
 Kabra, P N (Ichalkaranji, India)  
 Khatri, L K (Jeddah, Saudi Arabia) \*

Kyambadde, A M (Kololo, Uganda)  
 Kyeyune, J (Kampala, Uganda)  
 Laalj, A (Jeddah, Saudi Arabia)  
 Machiri, N N (Lusaka, Zambia)  
 Marinova, K (Sofia, Bulgaria)  
 Martin, L (Glasgow, United Kingdom)  
 Matandaware, T J (Harare, Zimbabwe)  
 Matei, U S (Accra, Ghana)  
 Mbajunwa, C A (Dubai, United Arab Emirates)  
 Mehmood, F (Islamabad, Pakistan)  
 Miron, C (Bucharest, Romania)  
 Mohamed, L (Muharraq, Bahrain)  
 Mohamed, M A (Giza, Egypt)  
 Mohamedali, Z A (Dar es Salaam, Tanzania)  
 Mohun, O (D'Epinay, Mauritius)  
 Murali, B (Chennai, India)  
 Musayev, O (Baku, Azerbaijan)  
 Narayanan, B (Thirumullaivoyal, India)  
 Nyumutsu, B A (Accra, Ghana)  
 Oduro, D M (Accra, Ghana)  
 Oyerinde, S T (Ikoyi, Nigeria)  
 Petkova, D I (Sofia, Bulgaria)  
 Radulescu, N (Bucharest, Romania) +  
 Rajmohan, A (Al Khobar, Saudi Arabia)  
 Rajput, B B (Dubai, United Arab Emirates)  
 Rizvi, R F (Al Khobar, Saudi Arabia)  
 Rugumisa, L T (Mbeya, Tanzania)  
 Saleem, I (Riyadh, Saudi Arabia)  
 Seebun, P K (Quatre Bornes, Mauritius) \*  
 Sookral, K (Port-Louis, Mauritius)  
 Stuart, M L (Kampala, Uganda)  
 Tan, J K J (Seri Kembangan, Malaysia)  
 Wall, S (Glasgow, United Kingdom)  
 Walukagga, I (Kampala, Uganda)  
 Wanjiru, A M (Nairobi, Kenya)

### Module 3.05 Banking option

Dugan, N F (Edinburgh, United Kingdom) +  
 Ogu-Jude, M (Birmingham, United Kingdom)

Patel, R (London, United Kingdom)  
 Uhiriwe, J M (Kampala, Uganda)

**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.

30 Monck Street, London SW1P 2AP, UK  
Telephone: +44 (0)20 7340 0550  
Website: [www.tax.org.uk](http://www.tax.org.uk) and [www.adit.org](http://www.adit.org)  
Email: [info@adit.org](mailto:info@adit.org)

Enquiries regarding these results should be directed to:  
Rory Clarke, ADIT Manager  
Telephone as opposite  
Email: [rclarke@adit.org](mailto:rclarke@adit.org)