

ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – DECEMBER 2019 20 February 2020

Module Pass List

Individual module passes are as follows (for details of awards, distinctions and overall passes, please see the separate **December 2019 Awards, Distinctions and Overall Pass List**, available at www.adit.org/results):

+ = Award Winner

* = Distinction for overall performance in three examinations, or two examinations and an extended essay

Module 1 Principles of International Taxation

Abbasi, O (Doha, Qatar)	de Campos, L F (São Paulo, Brazil)
Abbu, S (St. Julien d'Hotman, Mauritius)	Desai, R D (Dubai, United Arab Emirates)
Abdulla, A (Muharraq, Bahrain)	Dixon, J L (Whitley Bay, United Kingdom)
Abdulla, S (Hamad Town, Bahrain)	Doshi, A (Jaipur, India)
Agrawal, A (Singapore)	Doyley, L (York, United Kingdom)
Ahmed, S (London, United Kingdom)	Duric, A (London, United Kingdom)
Akbar, M I (Dubai, United Arab Emirates)	Eastman, S (Pretoria, South Africa)
Akligo, M (Accra, Ghana)	Ecobici, G (Bucharest, Romania)
Akullo, F (Kampala, Uganda)	El-Begawi, M K (Giza, Egypt)
Amadi, E A (Lagos, Nigeria)	Elnems, N A A M (Cairo, Egypt)
Andlaw, O (Gibraltar)	Fanara, F (Melissia, Greece)
Andreades, G (Strovolos, Cyprus)	Fenton, R J (Bristol, United Kingdom)
Andreou, A (Nicosia, Cyprus)	Flanagan, L (Dublin, Ireland)
Antoniou, A (Nicosia, Cyprus)	Froggatt, J M (Hemel Hempstead, United Kingdom)
Aranibar Barreda, J C (Limassol, Cyprus)	Froggatt, R (Basingstoke, United Kingdom)
Athman, K J (Mombasa, Kenya)	Fulwani, P (Aurangabad, India)
Atiq, M H (Riyadh, Saudi Arabia)	Gage, G G (Mumbai, India)
Azmi, F (Manama, Bahrain)	Gallagher, B (Dublin, Ireland)
Bainvel, S (Baku, Azerbaijan)	García Yárnoz, P L (Pamplona, Spain)
Balasubramanian, N (Chennai, India)	Garcia, N K P (Doha, Qatar)
Barnes, F (Bath, United Kingdom) + *	Gheorghe, A (Frankfurt, Germany)
Beridze, G (Tbilisi, Georgia)	Gheorghiu, L (Bucharest, Romania)
Bhagwat, S R (Dubai, United Arab Emirates)	Golani, J V (Pune, India)
Borisov, V E (Sofia, Bulgaria)	Gonzalez Puga, M M (Monaco)
Brindley, G L (Gloucester, United Kingdom)	Gowero, R N (Harare, Zimbabwe)
Burahee, B A (London, United Kingdom)	Hadjichristoforou, T (Nicosia, Cyprus)
Burrows, E M (Peterborough, United Kingdom)	Hadjikyriakou, K (Strovolos, Cyprus)
Camilleri, B (Attard, Malta)	Halaby, R (Wadi Essir, Jordan)
Carter, R (Uxbridge, United Kingdom)	Halgekar, M M (Pune, India)
Cervellati, T (Luxembourg)	Hassan, O A (Giza, Egypt)
Charitonos, M (Limassol, Cyprus)	Hernandez, I M (Dubai, United Arab Emirates)
Chellew, E S (Bearsden, United Kingdom)	Hilgert, F D (Katowice, Poland)
Chen, L (London, United Kingdom)	Hodgson, S J (London, United Kingdom)
Chereches-But, L (Bucharest, Romania)	Hristev, L A (Bucharest, Romania)
Clayton, S (London, United Kingdom)	Ilyine, D (Aberdeen, United Kingdom)
Collender, N M (Dublin, Ireland)	Ionascu, A (Luxembourg)
Coyne, L (Dublin, Ireland)	Ismail, M (Prestwich, United Kingdom)
da Silva Filho, M A (London, United Kingdom)	Ismayilov, J (Baku, Azerbaijan)
Dalton, S L (Bingley, United Kingdom)	Ivkova, O (Limassol, Cyprus)

Jain, N (Gurgaon, India)
 Jankee Persand, B (Black River, Mauritius)
 Jayasinghe, S D P (London, United Kingdom)
 Kamangira, R (Harare, Zimbabwe)
 Kamunyi, J M N (Nairobi, Kenya)
 Khamis, A K (Al Khobar, Saudi Arabia)
 Kirilova, S (Saar, Bahrain)
 Korotkova, Y (Kyiv, Ukraine)
 Koshmak, O (Egkomi, Cyprus)
 Kraniou, A (Kifisia, Greece)
 Kubesova, K (Poole, United Kingdom)
 Kyriacou, A (Nicosia, Cyprus)
 Kyriakou, M (Limassol, Cyprus)
 Lagka, A (Peania, Greece)
 Leek, J R (London, United Kingdom)
 Litskalova, V V (St. Petersburg, Russian Federation)
 Mackin, R (Bratislava, Slovakia)
 Mahofa, C (Harare, Zimbabwe)
 Marden, J P R (Tunbridge Wells, United Kingdom)
 Marzano, G (Castel Gandolfo, Italy)
 Matandaware, T J (Harare, Zimbabwe)
 Matundura, A (Nairobi, Kenya)
 Matundura, A (Nairobi, Kenya)
 Maxwell-Scott, S J (Bromley, United Kingdom)
 Mbowe, V E (Dar es Salaam, Tanzania)
 McClellan, G E (Leyland, United Kingdom)
 Melnyk, Y (Dubai, United Arab Emirates)
 Metti, K (Limassol, Cyprus)
 Miles, K (Birmingham, United Kingdom) +
 Militaru, A (Reading, United Kingdom)
 Molchanova, T (Glasgow, United Kingdom)
 Morcos, J (London, United Kingdom)
 Mugabi, R (Kampala, Uganda)
 Mugwambi, S C (Harare, Zimbabwe)
 Mukarromah, A (Jakarta, Indonesia)
 Munoz, R (Madrid, Spain)
 Munuka, K M (Lusaka, Zambia)
 Murray, S (Bangor, United Kingdom)
 Musayev, O (Baku, Azerbaijan)
 Napper, J B (Epsom, United Kingdom)
 Nathwani, S C (Mumbai, India)
 Naved, M (Salwa, Kuwait)
 Nemmara Venkatesh, R (Dubai, United Arab Emirates)
 Niamut, M J (Arsenal, Mauritius)
 Nkhoma, M (Lusaka, Zambia)
 O'Connor, L (Cork, Ireland)
 O'Loughlin, A (London, United Kingdom)
 Ong, R H S (Singapore)
 Parra, C (Bristol, United Kingdom)
 Paul, N A (Dar es Salaam, Tanzania)
 Petkova, D I (Sofia, Bulgaria)
 Porwal, M (Bangalore, India)
 Prodromou, M (Larnaca, Cyprus)
 Raikar, K (Navi Mumbai, India)
 Rajgaria, A (Noida, India)
 Rajput, B B (Dubai, United Arab Emirates)
 Rami, D (Chennai, India)
 Ramsaib, A B (Curepipe, Mauritius)
 Rannau, T (Tlokweng, Botswana)
 Rekik, O (Tunis, Tunisia)
 Rudko, A (Paphos, Cyprus)
 Sagun, O (Limassol, Cyprus)
 Sandu, A (New Malden, United Kingdom)
 Sarbu, I R (Bucharest, Romania)
 Savage, S (London, United Kingdom)
 Sethi, K R (London, United Kingdom)
 Shaikh, N Z (Manama, Bahrain)
 Sharma, K (Ghaziabad, India)
 Shetty, C J (Bangalore, India)
 Shields, F J (Belfast, United Kingdom)
 Shrimal, N (Jaipur, India)
 Someshwar, U H (Mumbai, India)
 Soyoye, F (Chester, United Kingdom)
 Ssenyomo, G (Kampala, Uganda)
 Stoddart, K M (Leeds, United Kingdom)
 Sustiyono, O D (Dubai, United Arab Emirates)
 Taylor, A K (Croydon, United Kingdom)
 Thakkar, H (Mumbai, India)
 Theodorou, S (Nicosia, Cyprus)
 Timothy, M (London, United Kingdom)
 Tran, A (Hanoi, Vietnam)
 Tsousis, H (Kesariani, Greece)
 Tumuhaise, E (Kampala, Uganda)
 Ulanenko, B (Krakow, Poland)
 Verawaty, V (Jakarta, Indonesia)
 Vilnis, E (London, United Kingdom)
 Vissaro, D (Jakarta, Indonesia)
 Vo, Q C (Hai Phong, Vietnam)
 Vomo, T F (Harare, Zimbabwe)
 Wesson, L M (Leicester, United Kingdom)
 Widyapratama, S (Jakarta, Indonesia)
 Wolosiuk, E (London, United Kingdom)

Module 2.03 Cyprus option

Christodoulou, R (Limassol, Cyprus)
 Economou, C (Athens, Greece)
 Ioannou, M (Nicosia, Cyprus)
 Komodromou, I (Limassol, Cyprus)
 Lukashuk, S (Nicosia, Cyprus)
 Malekkidou, M (Nicosia, Cyprus)
 Manousakis, N (Nicosia, Cyprus)
 Petlyakova, A (Limassol, Cyprus)
 Spyrou, A (Limassol, Cyprus)
 Strati, G (Nicosia, Cyprus)
 Vasileva, A (Limassol, Cyprus)

Module 2.09 United Kingdom option

Benjamin, J (Wembley, United Kingdom)
Bester, L (Wembley, United Kingdom)
Bird, D (London, United Kingdom)
Bode, P (London, United Kingdom)
Braithwaite, T (Wakefield, United Kingdom)
Brown, P (St. Albans, United Kingdom)
Burge, E I B (London, United Kingdom)
Cameron, J (Tunbridge Wells, United Kingdom)
Carpenter, J (London, United Kingdom) +
Chiam, Q H (London, United Kingdom)
Dickenson, M (London, United Kingdom)
Gowrisunkur, A P T (London, United Kingdom)
Hailstone, G (North Berwick, United Kingdom)
Hargreaves, V (Twickenham, United Kingdom)

Hawkins, C D (Hanoi, Vietnam)
Jamnik, E (Birmingham, United Kingdom)
Kemp, E (Oxford, United Kingdom)
Kneafsey, G A (London, United Kingdom)
Lemon, H (Banbury, United Kingdom)
Nakarja, S S (Pinner, United Kingdom)
Parascandolo, T (Nottingham, United Kingdom)
Parsons, S (Reading, United Kingdom)
Redhead, E (Wirral, United Kingdom)
Roper, L S (Reading, United Kingdom)
Trent, O B M (London, United Kingdom)
Tulley, A (London, United Kingdom)
York, R (Reading, United Kingdom)

Module 3.01 EU Direct Tax option

Cafassi, A (Morges, Switzerland)
Cherkasov, P (London, United Kingdom)
Cloer, A (Falkensee, Germany) +
Dumitrana, D G (Craiova, Romania)
Ferguson, R (Dublin, Ireland)
Gonzalez Puga, M M (Monaco)
Graci, E (Madrid, Spain)

Hagemann, T (Berlin, Germany) *
Kouniaki, I (London, United Kingdom)
Mozgunova, N (Valencia, Spain)
Nistor, A (Bucharest, Romania)
Rees, A R A (London, United Kingdom)
Sargsyan, K (Yerevan, Armenia)
Scott, M (London, United Kingdom)

Module 3.02 EU VAT option

Anonuevo, L A T (Dubai, United Arab Emirates)
Comia, V M D (Doha, Qatar)
Deptula, B (Pervolia, Cyprus)
Gogoneata, E (Bucharest, Romania)
Ilea, E L (Focsani, Romania)

Ismaeel, M A (Sanad, Bahrain)
Moldovan-Dobre, M (Bucharest, Romania)
Rosculet, E L (Bucharest, Romania)
Sabiescu, A M (Bucharest, Romania)

Module 3.03 Transfer Pricing option

Abdallah, H (Cairo, Egypt)
Abdelgawad, R (Cairo, Egypt)
Abid, A M (Doha, Qatar)
Adamides, G (Nicosia, Cyprus)
Al Lawati, M M A (Muscat, Oman)
Alghathbar, A (Riyadh, Saudi Arabia)
Aliyev, J (Baku, Azerbaijan)
Almaskary, N S (Muscat, Oman)
Almoslim, H A (Al Khobar, Saudi Arabia)
Altukruni, R (Jeddah, Saudi Arabia)
Andreou, E (Nicosia, Cyprus)
Archer, S (Airdrie, United Kingdom)
Arnold, S M (Ipswich, United Kingdom)
Arram, M (Cairo, Egypt)
Asgarova, T (Baku, Azerbaijan)
Assaf, R (Amman, Jordan)
Baatab, B M (Jeddah, Saudi Arabia)
Baid, R K (Bangalore, India)
Bajaj, R (Delhi, India)
Bassett, R E (London, United Kingdom)

Bertol Roy, B (Vienna, Austria)
Bond, A (Antrim, United Kingdom)
Borisov, V E (Sofia, Bulgaria)
Brum, J M (Dunwoody, GA, United States)
Calinovici, E (Bucharest, Romania)
Chamroo, N M (Le Hochet, Mauritius)
Charalambous, A K (Nicosia, Cyprus)
Chhabra, S (Cardiff, United Kingdom)
Christodoulou, E (Limassol, Cyprus)
Christofi, C (Limassol, Cyprus)
Constanta, N (Nicosia, Cyprus)
Dabrai, R S (Bangalore, India)
Dalton, S L (Bingley, United Kingdom)
Darmawan, M A (Depok, Indonesia)
Dawjee, I M (Jeddah, Saudi Arabia)
Dina, R (Vacoas, Mauritius)
Dineen, J (Cork, Ireland)
Donneaux, J J (Nicosia, Cyprus)
Doolar, K (Moka, Mauritius)
Duquesnois, Q (Dublin, Ireland)

El Hefnawy, O (Doha, Qatar)
 Evdokimov, P (Dubai, United Arab Emirates)
 Fell, C (Rotherham, United Kingdom)
 Flinders, C (Musselburgh, United Kingdom)
 Foley, P (Kilkenny, Ireland)
 Ganapathy, S (Chennai, India)
 Gibbs, M L (Leeds, United Kingdom)
 Ginting, R P (Karo, Indonesia)
 Gulaliyev, T (Baku, Azerbaijan)
 Gurin, V (Kyiv, Ukraine)
 Hinchcliffe, J (Nottingham, United Kingdom) +
 Hotz De Baar, C M (London, United Kingdom)
 Howell, A (London, United Kingdom)
 Hu, S (Dubai, United Arab Emirates)
 Hunter, D J (London, United Kingdom)
 Hussein, A F (New Cairo, Egypt)
 Huxford, S J (London, United Kingdom)
 Ioannou, S (Limassol, Cyprus)
 Iordache, M (Bucharest, Romania)
 Jakubowski, J (Siedlce, Poland)
 Jauffur, F A (Phoenix, Mauritius)
 Javid, M Q (London, United Kingdom) *
 Johnston, C (Sunderland, United Kingdom)
 Juli Asyir, R (Jakarta, Indonesia)
 Kengaaju, A B (Kampala, Uganda)
 Kennedy, M (Portllington, Ireland)
 Kiely, T (Dublin, Ireland)
 Kingaby, D (Cardiff, United Kingdom)
 Kozatenkova, K (Dubai, United Arab Emirates)
 La Fontaine, C G (Cardiff, United Kingdom)
 Laalj, A (Jeddah, Saudi Arabia)
 Lam, L (New York City, NY, United States)
 Le, N (Hanoi, Vietnam)
 Ling, O Y N (London, United Kingdom)
 Loizou, A (Limassol, Cyprus)
 Macken, C (Croydon, United Kingdom)
 Madzamba, L (Gaborone, Botswana)
 Malai, R (Limassol, Cyprus)
 Malekkidou, M (Nicosia, Cyprus)
 Malos, E (Bucharest, Romania)
 Mandiopera, P (Harare, Zimbabwe)
 Manea, S (Bucharest, Romania)
 Marhani, A R (Jakarta, Indonesia)
 Marinova, K (Sofia, Bulgaria)
 Mawire, H T (Harare, Zimbabwe)
 McNamara, M (Luxembourg)
 Militaru, A (Reading, United Kingdom)
 Mitchell, K (Carrickfergus, United Kingdom)
 Mlalazi, A (Harare, Zimbabwe)
 Moise, A M (Bucharest, Germany)
 Molchanova, T (Glasgow, United Kingdom)
 Mope, T N (London, United Kingdom)
 Morales, J C (New York City, NY, United States)
 Musa, S (London, United Kingdom)
 Nicholas-Twining, T (Bristol, United Kingdom)
 Nkhoma, M (Lusaka, Zambia)
 Nyakairu, R H K (Kampala, Uganda)
 Oakes, L J (Swansea, United Kingdom)
 O'Connor, L (Cork, Ireland)
 O'Hara, N (Belfast, United Kingdom)
 Okorie, B (Lagos, Nigeria)
 Olding, K (Godalming, United Kingdom)
 Ooi, Z F (London, United Kingdom)
 Ottoni, P (São Paulo, Brazil)
 Pandy, V (Gurgaon, India)
 Perikou, M (Limassol, Cyprus)
 Petkova, D I (Sofia, Bulgaria)
 Polyviou, N (Limassol, Cyprus)
 Purslow, S (Cardiff, United Kingdom)
 Reaveley, M L (Peterborough, United Kingdom)
 Rehman, R (Rawalpindi, Pakistan)
 Rekik, O (Tunis, Tunisia)
 Rylewicz, M (Dublin, Ireland)
 Sachdeva, S (Faridabad, India)
 Samson, I L (Bucharest, Romania)
 Schmit, K (Vienna, Austria)
 Severs, I (Doha, Qatar)
 Shabir, J (Islamabad, Pakistan)
 Sharma, K (Ghaziabad, India)
 Sharp, N P O (London, United Kingdom) *
 Shi Shun, J J V M (Baie du Tombeau, Mauritius)
 Sinai Curchorcar, A A (Dubai, United Arab Emirates)
 Smith, M (Waterford, Ireland)
 Someshwar, U H (Mumbai, India)
 Spirescu, C (Bucharest, Romania)
 Spyrou, A (Limassol, Cyprus)
 Stefanescu, R (Râmnicu Vâlcea, Romania)
 Torres, J (Madrid, Spain)
 Tsangaridou, A I (Nicosia, Cyprus)
 Tsitouras, C (Athens, Greece)
 Uddin, A (Bristol, United Kingdom)
 Udhin, D (Nouvelle France, Mauritius)
 Ulfsson, O E (Kópavogur, Iceland)
 V, H K (Erode, India)
 Vernon, J (Edinburgh, United Kingdom)
 Wiklund, A (Wembley, Australia)
 Williams, K (Carle Place, NY, United States)
 Wong, J Y (Petaling Jaya, Malaysia)
 Zammit, T (Gudja, Malta)
 Zayan, Y A W (Cairo, Egypt)
 Zysk, K (Warsaw, Poland)

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. 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 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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Website: www.tax.org.uk and www.adit.org
Email: info@adit.org

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Rory Clarke, ADIT Examinations Manager
Telephone as opposite
Email: rclarke@adit.org