

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

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 6, 7 and 8 December 2022.

570 students sat a total of 609 exams in December 2022, in 58 countries around the world via the CIOT's online exam system. 377 students passed at least one exam.

A total of 73 students (eleven of whom have achieved a distinction) have completed ADIT in the last six months. The ADIT qualification is now held by 1,762 tax practitioners in 86 countries and territories.

CIOT President Susan Ball, commenting on the results, said:

"On behalf of the CIOT, I extended warm congratulations to the many ADIT students around the world who have passed their latest exams. We continue to be impressed by the international tax knowledge and skills demonstrated by our students. It is truly inspiring to witness their achievements, and we look forward to welcoming as many as possible of the latest group of ADIT graduates to our next ADIT Awards Ceremony in due course.

"The ADIT exams are not easy, and ADIT certification is increasingly viewed as a mark of excellence by international tax employers around the world. Any professional who attains the full qualification should feel extremely proud of their achievement, while students who still have exams left to sit can mark their progress through a range of standalone and modular certificates that recognise partial achievement of the qualification.

"We're also seeing increased numbers of successful ADIT students take up our International Tax Affiliate subscription package upon completion of the qualification, as a means of continuing their professional development and demonstrating their commitment to the high professional and ethical standards that the Affiliate status entails."

"In addition to the 73 new ADIT graduates, it is also my great pleasure to highlight the achievements of seven students who have today completed the ACA CTA Joint Programme by passing one of the available ADIT options, and one student who has completed the CA CTA Joint Programme through the ADIT exam route. We look forward to welcoming them as members of the CIOT."

Awards

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

The medal has been awarded to Mr Matthew Birchall of Macclesfield, United Kingdom, who is employed by HMRC in Salford.

The Raymond Kelly Medal for the best overall performance in Module 2.09 United Kingdom option

The medal has been awarded to Mr Chia Chiang Tan of London, United Kingdom.

The Tom O'Shea Prize for the best overall performance in Module 3.01 EU Direct Tax option

The prize has been awarded to Mr Scott Huxford of Gerrards Cross, United Kingdom, who is employed by HMRC in London.

The Croner-i Prize for the best overall performance in Module 3.03 Transfer Pricing option

The prize has been awarded to Miss Priyanka Dhamotharan of Chennai, India.

The Worshipful Company of Tax Advisers Prize for the highest mark in Module 3 (All other options)

The prize has been awarded to Miss Mashaal Amir Khan of Sharjah, United Arab Emirates, who is employed by Deloitte in Dubai and sat Module 3.02 EU VAT option.

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

- Miss Maha Aljishi of Saar, Bahrain;
- Mr Elias Ataba of Luxembourg, Luxembourg, who is employed by EY;
- Miss Helen Elizabeth Baird-Parker of London, United Kingdom, who is employed by HMRC;
- Miss Annabel Collett of Basel, Switzerland, who is employed by Novartis International;
- Ms Ioanna Drousioti of Mesa Geitonia, Cyprus, who is employed by EY;
- Mr Scott Huxford of Gerrards Cross, United Kingdom, who is employed by HMRC in London;
- Mr Abdirizak Ibrahim of Muraikh, Qatar;
- Mr Dominic Lay of Penzance, United Kingdom, who is employed by inTAX Ltd in London;
- Mr Aaron Parks of Cambridge, United Kingdom;
- Miss Alessandra Prataciera of Southampton, United Kingdom; and
- Mr Ciaran Prendeville of London, United Kingdom.

As a result of the December 2022 examinations, the following 67 individuals have now completed all the components to be awarded the ADIT qualification and may now apply to become International Tax Affiliates of the Chartered Institute of Taxation:

Abbu, S (Long Mountain, Mauritius)	Kupriienko, V (Kyiv, Ukraine)
Ademola, A A (Lagos, Nigeria)	Kyambadde, A M (Kampala, Uganda)
Ahmed, S (London, United Kingdom)	Lay, D J (Penzance, United Kingdom) *
Ajambo, B (Kampala, Uganda)	Lee, J W (Dubai, United Arab Emirates)
Alasmakh, H (A'Ali, Bahrain)	Montebello, J A (Marsascala, Malta)
Aljishi, M S M A (Saar, Bahrain) *	Morchio, N (London, United Kingdom)
Ataba, E (Luxembourg, Luxembourg) *	Musa, S (London, United Kingdom)
Bahl, N (Delhi, India)	Myzithra, A (Athens, Greece)
Baird-Parker, H E (London, United Kingdom) *	Narayanan, B (Thirumullaivoyal, India)
Basha, A (Aberdeen, United Kingdom)	Naushad, T (Kuwait, Kuwait)
Begumisa, W (Kampala, Uganda)	Ngqata, B (Leeds, United Kingdom)
Bivolaru, S D (Bucharest, Romania)	Nicolaides, D (Limassol, Cyprus)
Bonnette, C (Johanneburg, South Africa)	Oduro, D M (Accra, Ghana)
Bothra, P (Dubai, United Arab Emirates)	Panteli, D (Nicosia, Cyprus)
Braia, T (Bucharest, Romania)	Parks, A (Cambridge, United Kingdom) *
Bytautas, S (Vilnius, Lithuania)	Patru, A G (Bucharest, Romania)
Collett, A R (Basel, Switzerland) *	Polyviou, N (London, United Kingdom)
Corlazzoli, A (St. Helier, Jersey)	Prataciera, A (Southampton, United Kingdom) *
Coseran, D (Bucharest, Romania)	Rajagopalan, V T (Abudhabi, United Arab Emirates)
Daskalaki, P (Nicosia, Cyprus)	Rak, T (London, United Kingdom)
Dinodia, R K (Al Salmiyah, Kuwait)	Rizvi, R F (Al Khobar, Saudi Arabia)
Dragulin, D E (Bucharest, Romania)	Robles, M (Kilkenny, Ireland)
Drousioti, I (Mesa Geitonia, Cyprus) *	Rudimova, L (New Malden, United Kingdom)
Dwi, W (Jakarta, Indonesia)	Salman, S (Dubai, United Arab Emirates)
El Mahrouky, M M N (Cairo, Egypt)	Stavrou, C (Larnaca, Cyprus)
Fouad, L (Cairo, Egypt)	Stuart, M L (Kampala, Uganda)
Fuegemann, C H (Lidingö, Sweden)	Tan, J K J (Seri Kembangan, Malaysia)
Gioabă, A R (Bucharest, Romania)	Udhin, D (Nouvelle France, Mauritius)
Grivas, G (Nicosia, Cyprus)	Vernon, J (Edinburgh, United Kingdom)
Hull, D S (Craigavon, United Kingdom)	Walukagga, I (Kampala, Uganda)
Huxford, S J (Gerrards Cross, United Kingdom) + *	Wittmann, J M (Schwanenstadt, Austria)
Ibrahim, A M (Muraikh, Qatar) *	Yiallourou, C (Nicosia, Cyprus)
Koliada, G (Athens, Greece)	Zienau, C (Stockholm, Sweden)
Koukounides, C (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 six candidates successfully completed an extended essay in the period between August 2022 and January 2023 and completed the required examinations prior to the December 2022 sitting. Therefore, they have now completed all the components to be awarded the ADIT qualification and may now apply to become International Tax Affiliates of the Chartered Institute of Taxation:

Chirulli, A (London, United Kingdom)

Gorczyca, P P (Aberdeen, United Kingdom)

Jouini, T (Croydon, United Kingdom)

Mozgunova, N (Valencia, Spain)

Prendeville, C (London, United Kingdom) *

Seebaluck, P (Port Louis, Mauritius)

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

The following seven 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 December 2022 examination session:

Breathwick, B (Sevenoaks, United Kingdom)

Deung, C (Guildford, United Kingdom)

Graham, H (Stanmore, United Kingdom)

Lai, Y (London, United Kingdom)

Rushbury, F (London, United Kingdom)

Taylor, M (Rushden, United Kingdom)

Wong, Y (London, United Kingdom)

The following candidate has met the CA CTA Joint Programme examination requirements of the Chartered Institute of Taxation and the Institute of Chartered Accountants of Scotland as a result of the ADIT December 2022 examination session:

Matthews, K (Southport, United Kingdom)

Candidates who have passed individual examination papers are listed in the **December 2022 Module Pass List**, available at www.tax.org.uk/adit/pass-lists.

Results Statistics

	Module 1 Principles of Int. Tax	Module 2.03 Cyprus	Module 2.09 United Kingdom	Module 3.01 EU Direct Tax	Module 3.02 EU VAT	Module 3.03 Transfer Pricing
Pass	146	21	36	14	7	172
Fail	94	13	27	8	13	58
Total number of candidates	240	34	63	22	20	230
Pass rate	61%	62%	57%	64%	35%	75%

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.

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