

PASS AND PRIZE LIST

19 August 2020

THE CHARTERED TAX ADVISER EXAMINATION – May 2020 (held in June/July)

The Chartered Institute of Taxation, the principal body in the United Kingdom concerned solely with taxation, announced today the results for the Application and Professional Skills (APS) examination for which the six different options were held between 29 June and 7 July. All other examinations scheduled for May 2020 sadly had to be cancelled due to the COVID-19 pandemic. The Institute accelerated its plan to introduce online exams to enable candidates who had been preparing to sit APS to still do so, using a remotely invigilated system for the first time.

APS was taken by 291 candidates.

The Institute President, Glyn Fullelove, 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 the Application and Professional Skills exam especially in this extraordinary time in both their professional and personal lives.

64 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 2 candidates who were on the ACA CTA Joint Programme and 16 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.

The technology used was new to CIOT and we know it brought its own challenges to some candidates. My thanks go to all candidates who sat the APS exam, including those who were unsuccessful, as you have all helped us develop a new way of taking our examinations. All of those who were unsuccessful at this sitting will be offered a free entry for APS for the November 2020 or May 2021 examinations."

Full details of the results and prize are as follows:

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

The medal has been awarded to Jessica Allan of Brentwood who is employed by RSM in London.

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.

Distinctions are awarded to candidates for the following papers:

Application and Professional Skills: Taxation of Individuals

Andrew Fleming (RSM UK, Guildford)
William Holden (Blick Rothenberg, London)
Shelby Hughes (Smith & Williamson, Southampton)
Kamla Mistry (Mercer & Hole, London)

Application and Professional Skills: Human Capital Taxes

Islam Aliyev (Deloitte LLP, London)
Jessica Allan (RSM UK, London)
Kerry Barker (RSM UK, Reading)
Adam Hedley (Deloitte LLP, London)
Matt Hodgetts (Deloitte LLP, London)
Arun Singh Kundi (Deloitte LLP, London)
Joanna Lord (Deloitte LLP, Birmingham)
Jordan Onraet Wells (Deloitte LLP, London)
Jonathan William Smith (EY, London)
Nicholas Peter Hibgame Wilde (Deloitte LLP, London)

Application and Professional Skills: Taxation of Owner-Managed Businesses

Andrew Cornett (Wylie Ruddell, Armagh)

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

RESULTS BY EXAMINATION

Application and Professional Skills

Taxation of Individuals

20 candidates passed out of a total of 36 sitting the examination with 4 candidates being awarded a distinction. A pass rate of 56%.

Taxation of Larger Companies and Groups

26 candidates passed this paper out of a total of 42 sitting the examination. A pass rate of 62%.

Taxation of Owner-Managed Businesses

79 candidates passed this paper out of a total of 141 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 56%.

Human Capital Taxes

21 candidates passed this paper out of a total of 33 sitting the examination with 10 candidates being awarded a distinction. A pass rate of 64%.

VAT & Other Indirect Taxes

5 candidates passed this paper out of a total of 13 sitting the examination. A pass rate of 38%.

Inheritance Tax, Trusts & Estates

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

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.