

PASS AND PRIZE LIST

16 July 2025

THE CHARTERED TAX ADVISER EXAMINATION – May 2025

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 871 candidates in May 2025. There were also a further 452 candidates who sat one or more papers on the ACA CTA Joint Programme (with ICAEW) and 55 candidates sat a paper on the CA CTA Joint Programme (with ICAS). In addition, 1,220 Tax Pathway candidates sat a combination of ATT and CTA papers.

The Institute President, Nichola Ross Martin, commenting on the results said:

"I would like to offer my warmest congratulations to those candidates who have passed all of the necessary exams for CIOT membership as well as those who have made progress towards becoming a Chartered Tax Adviser after passing one or more papers at the May 2025 examination session. They should be really proud of their hard work, dedication and effort. The exams set a high standard and successful candidates can be proud of their achievements.

322 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 73 candidates who were on the ACA CTA Joint Programme, 14 candidates who were on the CA CTA Joint Programme and 107 candidates who have now fully completed the ATT CTA Tax Pathway by passing the CTA element.

I very much look forward to welcoming the new members into the Institute at the next Admissions Ceremony."

Full details of prizes and results are as follows:

The Institute Medal for the candidate who has completed the CTA qualification by achieving first time passes in all the required tax exams, regardless of route sat, and having achieved the best overall performance (the exams could be taken at one exam session or over a number of exam sessions).

The medal has been awarded to James Shepherd of Salford and they are employed by KPMG LLP in Manchester.

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 Ria Paige Dhillon of Leicester and they are employed by Croner i in Hinckley.

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 Charles Tillett of Bedford and they are employed by Alvarez and Marsal Tax LLP in London.

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 Jordan Wright of Nottingham and they are employed by Duncan & Toplis Ltd in Grantham.

The John Beattie Medal for the candidate with the highest mark in the Advanced Technical Paper on Human Capital Taxes.

The medal has been awarded to Pratik Shah of London where they are employed by BDO LLP.

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

The medal has been jointly awarded to Joanna Rochelle Sherriff of Truro where they are employed by Francis Clark LLP and Beth Wybrow of Axminster and they are employed by Azets in Southampton.

The John Tiley Medal for the candidate with the highest mark in the Advanced Technical Paper on Taxation of Larger Companies and Groups.

The medal has been awarded to Oliver George Flounders of Reading where they are employed by PwC.

The Wreford Voge Medal for the candidate with the highest mark in the Advanced Technical Paper on Cross Border and Environmental Taxes.

The medal has been awarded to Holly Chen of Dartford and they are employed by EY UK LLP in London.

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

The medal has been awarded to Elysia Jane Warner of Birmingham where they are employed by HMRC.

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

The medal has been awarded to James Burgess of Bristol where they are employed by Bishop Fleming LLP.

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 Joe McWilliam of London where they are employed by PwC.

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

The prize has been awarded to Jordan Wright, winner of the Spofforth 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.

Distinctions are awarded to candidates for the following papers:

Advanced Technical: Taxation of Owner-Managed Businesses

Huixuan Cheng (BDO LLP, London)

Ria Paige Dhillon (Croner i, Hinckley)

Robyn Ormesher (Alexander & Co LLP, Manchester)

Luke Rabey (Grant Thornton UK Advisory & Tax LLP, London)

Mia Grace Robinson (Buzzacott LLP, London)

Leroy Sylvester Menezes (Azets, Manchester)

Matthew Somerville (Grant Thornton UK Advisory & Tax LLP, Oxford)

Shannon Tong (Burgess Salmon LLP, Bristol)

Advanced Technical: Inheritance Tax, Trusts & Estates

Ronald Biju (Moore Kingston Smith Group Services, London)

Joe McWilliam (PwC, London)

Samuel Rose (Dixon Wilson Chartered Accountants, London)

Jordan Wright (Duncan & Toplis Ltd, Grantham)

Advanced Technical: Taxation of Individuals

Corey Matthew Jones (DJH, Ellesmere Port)
Charles William Preston (Menzies LLP, Leatherhead)
Joanna Rochelle Sherriff (Francis Clark LLP, Truro)
Anthony James Skudder-Moore (Haysmacintyre, London)
Beth Wybrow (Azets, Southampton)

Application and Professional Skills: Taxation of Individuals

Joanna Rochelle Sherriff (Francis Clark LLP, Truro)
Tom Davies (Evelyn Partners, Guildford)

Application and Professional Skills: VAT and Other Indirect Taxes

James Burgess (Bishop Fleming LLP, Bristol)

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

373 candidates passed this paper out of a total of 657 sitting the examination with 8 candidates being awarded a distinction. A pass rate of 57%.

Domestic Indirect Taxation

31 candidates passed this paper out of a total of 74 sitting the examination. A pass rate of 42%.

Inheritance Tax, Trusts & Estates

65 candidates passed this paper out of a total of 92 sitting the examination with 4 candidates being awarded a distinction. A pass rate of 71%.

Human Capital Taxes

25 candidates passed this paper out of a total of 60 sitting the examination. A pass rate of 42%.

Taxation of Individuals

215 candidates passed this paper out of a total of 401 sitting the examination with 5 candidates being awarded a distinction. A pass rate of 54%.

Cross Border and Environmental Taxes

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

Taxation of Larger Companies and Groups

212 candidates passed this paper out of a total of 328 sitting the examination. A pass rate of 65%.

Awareness

116 candidates passed this paper out of a total of 179 sitting the examination. A pass rate of 65%.

Application and Professional Skills

Taxation of Individuals

70 candidates passed out of a total of 134 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 52%.

Taxation of Larger Companies and Groups

37 candidates passed this paper out of a total of 81 sitting the examination. A pass rate of 46%.

Taxation of Owner-Managed Businesses

87 candidates passed this paper out of a total of 190 sitting the examination. A pass rate of 46%.

VAT and Other Indirect Taxes

20 candidates passed this paper out of a total of 31 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 65%.

Inheritance Tax, Trusts & Estates

18 candidates passed this paper out of a total of 29 sitting the examination. A pass rate of 62%.

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 has over 20,000 members who have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.