

## **ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – DECEMBER 2024** 20 February 2025

### **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 10, 11 and 12 December 2024.

711 students sat a total of 758 exams in December 2024, in 64 countries around the world via the CIOT's online exam system. 396 students passed at least one exam.

A total of 96 students, 12 of whom have achieved a distinction, have completed ADIT in the last six months. The ADIT qualification is now held by 2,212 tax practitioners in 94 countries and territories.

### **CIOT President Charlotte Barbour, commenting on the results, said:**

"I am very pleased to celebrate the success of our latest ADIT graduates, whose recent examination results highlight their dedication to professional development and commitment to mastering the complexities of international taxation. Achieving the ADIT qualification is an excellent achievement – ADIT is a globally respected mark of expertise.

"I offer my congratulations to each of our students for their exceptional achievements. At the CIOT, we are honoured to have provided support to this stage.

"May I also encourage all our new graduates to join our popular International Tax Affiliate programme, and to continue your relationship with the CIOT. This offers a valuable way to enhance your professional profile and distinguish yourself in a competitive market. As an ADIT Affiliate, you can connect with a global community of like-minded international tax professionals, as well as gaining access to resources and opportunities for further learning and development."

### **Awards**

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

The medal has been awarded to Miss Elinor Appleyard of London, United Kingdom, who is employed by EY.

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

The medal has been awarded to Mr Tom Henderson of Reading, United Kingdom, who is employed by EY in London.

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

The prize has been awarded to Mrs Jennifer Osborne of Wolverhampton, United Kingdom, who is employed by IMI Kynoch Ltd in Birmingham.

#### **The IVA Prize for the best overall performance in Module 3.02 EU VAT option**

The prize has been awarded to Miss Adriana Stefanova of Sofia, Bulgaria, who is employed by SumUp Ltd.

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

The prize has been awarded to Mr Daniel Brown of Manchester, United Kingdom, who is employed by HMRC in Salford.

#### **The Wood Mackenzie Prize for the best overall performance in Module 3.04 Energy Resources option**

The prize has been awarded to Mr Tahir Kapadia of Mumbai, India.

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

- Miss Elinor Appleyard of London, United Kingdom, who is employed by EY;
- Mr Sanjeev Dave of London, United Kingdom;
- Ms Jo Hammersley of Nottingham, United Kingdom, who is employed by HMRC in Newcastle upon Tyne;
- Mr Ross Hickey of London, United Kingdom, who is employed by Shell;
- Ms Claire Humeniuk of St. Julian's, Malta, who is employed by Deloitte in Birkirkara;
- Mr Tahir Kapadia of Mumbai, India;
- Mr Andreas Kyriakides of Mesa Geitonia, Cyprus, who is employed by Kyriakides, Savvides & Associates Ltd;
- Mr Wei Chian Ong of Shenzhen, China;
- Mrs Jennifer Osborne of Wolverhampton, United Kingdom, who is employed by IMI Kynoch Ltd in Birmingham;
- Mr Ioannis Protopapas of Athens, Greece, who is employed by KPMG;
- Ms Catherine Roberts of London, United Kingdom, who is employed by Mizuho Financial Group; and
- Mrs Marina Savvidou of Limassol, Cyprus, who is employed by Kyriakides, Savvides & Associates Ltd.

**As a result of the December 2024 examinations, the following 86 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:**

Abu-Auf, A M (Cairo, Egypt)	Lapin, M (Bratislava, Slovakia)
Ahmed, A H (Jaddat, Saudi Arabia)	Little, C (Birmingham, United Kingdom)
Albukairi, G (Al Khobar, Saudi Arabia)	Maira, R (Dar es Salaam, Tanzania)
Amartey, N A (Accra, Ghana)	Makris, N (Kato Polemidia, Cyprus)
Antoniou, A (Limassol, Cyprus)	Martinez Hernandez, J F (Barcelona, Spain)
Appleyard, E A (London, United Kingdom) + *	Matimba, R M (Harare, Zimbabwe)
Aristidou, A (Nicosia, Cyprus)	Matirongo, B E (Basildon, United Kingdom)
Atiyyeh, Y (Dubai, United Arab Emirates)	Mbewe, K (Lusaka, Zambia)
Bamwesigye, R (Kampala, Uganda)	Meite, F (Auderghem, Belgium)
Barter, D L (London, United Kingdom)	Mneimne, R (Doha, Qatar)
Bassey, E (Galway, Ireland)	Mosbah, G A (Giza, Egypt)
Brown, J A (Northampton, United Kingdom)	M'tombo, K M (Kadoma, Zimbabwe)
Chhugani, S (Dubai, United Arab Emirates)	Namirembe, J (Kampala, Uganda)
Chirchir, L K (Kericho, Kenya)	Nguyen, T N (Hanoi, Vietnam)
Chisanga, F (Lusaka, Zambia)	Ngwenya, V (Harare, Zimbabwe)
Dariyani, T (Bhilwara, India)	Njau, V T (Dar es Salaam, Tanzania)
Dave, S (London, United Kingdom) *	Nkomo, C (Harare, Zimbabwe)
Ddungu, M M (Kampala, Uganda)	Ong, W C (Shenzhen, China) *
Ditta, K (Manama, Bahrain)	Osborne, J L (Wolverhampton, United Kingdom) + *
Edayillam, G (Al Khobar, Saudi Arabia)	Pavlidis, V (Nicosia, Cyprus)
Elmorsy, O A (Cairo, Egypt)	Phiri, W (Blantyre, Malawi)
El-Sawaf, M O (Cairo, Egypt)	Protopapas, I (Athens, Greece) *
Faruqi, O S (Dubai, United Arab Emirates)	Ramparsad, Y A (Port Louis, Mauritius)
Georgopoulos, A (Pera, Cyprus)	Roberts, C J C (London, United Kingdom) *
Hammersley, J (Nottingham, United Kingdom) *	Roji Gomez, A C (London, United Kingdom)
Hanchate, R (Bellari, India)	Rudakov, A (Salford, United Kingdom)
Harnick-Roscetti, M (London, United Kingdom)	Salman, S A (Manama, Bahrain)
Haruna, M (Tema, South Africa)	Sarguroh, F (Mumbai, India)
Hickey, R (London, United Kingdom) *	Savanhu, L N (Harare, Zimbabwe)
Ibrahim, I (Accra, Ghana)	Savvidou, M (Limassol, Cyprus) *
Irene, M V (Kampala, Uganda)	Shah, C J (Ghatkopar, India)
Ismayilov, J (Baku, Azerbaijan)	Shah, S S (Mumbai, India)
Issouani, K (Dubai, United Arab Emirates)	Siah, S Y (Singapore)
Jhunjhunwala, G K (Dubai, United Arab Emirates)	Smith, K E (London, United Kingdom)
Kabagumya, F (Naalya, Uganda)	Sobolev, A (Krakow, Poland)
Kapadia, T M (Mumbai, India) + *	Soockee, M (Huddersfield, United Kingdom)
Karp, K (St. Helier, Jersey)	Soyoye, F (Chester, United Kingdom)
Kasirye, L (Kampala, Uganda)	Srivastav, A (Abu Dhabi, United Arab Emirates)
Kyriakides, A (Mesa Geitonia, Cyprus) *	Stetsko, R (Krakow, Poland)
Laperta, I (Agios Dometios, Cyprus)	Syed, A A R (Riyadh, Saudi Arabia)

Symeonides, T (Nicosia, Cyprus)  
Vasileiou, A (Nicosia, Cyprus)  
Wilson, O (Horsham, United Kingdom)

Xenofontos, F (Kato Polemidia, Cyprus)  
Zampa, R (Birkirkara, Malta)  
Zeitoun, J K (Doha, Qatar)

+ = 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 10 candidates successfully completed an extended essay in the period between August 2024 and January 2025 and completed the required examinations prior to the December 2024 sitting. Therefore, they have now completed all the components to be awarded the ADIT qualification:**

Ahmed, T (Karachi, Pakistan)  
Humeniuk, C M (St. Julian's, Malta) \*  
Jakubowski, J (Warsaw, Poland)  
Lavaroni, M (Basel, Switzerland)  
Ly, S (London, United Kingdom)

Prasad, S (Grays, United Kingdom)  
Sewraz, A S (Ebene, Mauritius)  
Stefan, R (Bucharest, Romania)  
Suman, A (London, United Kingdom)  
Vashisht, S (Delhi, India)

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

**The following six 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 2024 examination session:**

Higgins Toon, T W (Godalming, United Kingdom)  
Hogg, L (Gravesend, United Kingdom)  
Jones, T (Stanmore, United Kingdom)

Newman, C J (London, United Kingdom)  
Parkes, A J (Birmingham, United Kingdom)  
Patel, S (Croydon, United Kingdom)

**The following three candidates have 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 2024 examination session:**

Earthy, W (Brentwood, United Kingdom)  
Henderson, T A (Reading, United Kingdom) +

Vikneswararajah, S (Hinckley, United Kingdom)

+ = Award Winner

Candidates who have passed individual examination papers are listed in the **December 2024 Module Pass List**, available at [www.tax.org.uk/adit/pass-lists](http://www.tax.org.uk/adit/pass-lists).

## Results Statistics

### Module 1 Principles of Int. Tax

Pass	147
Fail	156
	-
Total number of candidates	303
	-
Pass rate	49%

### Module 2.09 United Kingdom

Pass	26
Fail	22
	-
Total number of candidates	48
	-
Pass rate	54%

### Module 3.01 EU Direct Tax

### Module 3.02 EU VAT

### Module 3.03 Transfer Pricing

### Module 3.04 Energy Resources

Pass	9	11	177	43
Fail	6	14	136	11
	-	-	-	-
Total number of candidates	15	25	313	54
	-	-	-	-
Pass rate	60%	44%	57%	80%

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

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