

PASS AND PRIZE LIST

18 July 2018

THE CHARTERED TAX ADVISER EXAMINATION – May 2018

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 1,550 candidates on 1 and 2 May 2018.

The Institute President, Ray McCann, 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 one or more papers at the May 2018 examination. 297 candidates have now successfully completed all of the CTA examinations (including 11 who were on the ACA CTA Joint Programme) and very much look forward to welcoming them as members of the Institute in the near future. Of the 529 Tax Pathway candidates who sat a combination of ATT and CTA papers 8 have now fully completed the Tax Pathway by passing the CTA element."

Full details of prizes and results are as follows:

The Institute Medal for the candidate with the best overall performance attempting the Awareness Paper and two Advisory Papers (all at the same sitting).

The medal has been awarded to Helen Kaminski of Bristol, where she is employed by PwC LLP.

The Gilbert Burr Medal for the candidate with the highest mark in the Advisory Paper on Taxation of Owner-Managed Businesses.

The medal has been awarded to Jonathan Bradford of Basingstoke who is employed by KPMG in London.

The Victor Durkacz Medal for the candidate with the highest mark in the Advisory Paper on VAT on UK Domestic Transactions, IPT & SDLT.

The medal has been awarded to Helen Jackson of Liverpool, where she is employed by Deloitte.

The Spofforth Medal for the candidate with the highest mark in the Advisory Paper on Inheritance Tax, Trusts & Estates.

The medal has been awarded to Elizabeth Linsley of Leeds who is employed by Saffery Champness in Harrogate.

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

The medal has been awarded to Kieran David Michael Hutchinson Dean of London, where he is employed by Dixon Wilson Chartered Accountants.

The John Tiley Medal for the candidate with the highest mark in the Advisory Paper on Taxation of Major Corporates.

The medal has been awarded to Chris Jepson of London, where he is employed by BDO.

The Wreford Voge Medal for the candidate with the highest mark in the Advisory Paper on VAT on Cross-Border Transactions & Customs Duties.

The medal has been awarded to Elliott Lomas of Leeds, where he is employed by EY.

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

The medal has been awarded to Victoria Bell of Wellingborough who is employed by BPP Professional Education in London.

The Avery Jones Medal for the candidate with the highest mark in the Application and Interaction Paper.

The medal has been awarded to Elizabeth Linsley, winner of the Spofforth Medal.

The Chris Jones Prize for the candidate with the highest total marks in two Advisory Papers (taken at the same sitting).

The prize has been awarded to James Rogers of Liverpool, where he is employed by EY.

The Croner-I Prize for the candidate with the highest distinction mark.

The prize has been jointly awarded to Jonathan Bradford, winner of the Gilbert Burr Medal and Chris Jepson, winner of the John Tiley Medal.

The John Beattie Medal has not been awarded on this occasion.

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:

Matthew Barton (Haines Watts, Leeds) (Advisory: Taxation of Owner Managed Businesses)
Jonathan Bradford (KPMG, London) (Advisory: Taxation of Owner Managed Businesses)
Patrick Edward Michael Croft (Macfarlanes LLP, London) (Advisory: Taxation of Owner Managed Businesses)
Jack Davies (Kirk Newsholme, Leeds) (Advisory: Taxation of Owner Managed Businesses)
Andrew Jones (Rayner Essex LLP, St Albans) (Advisory: Taxation of Owner Managed Businesses)
Declan O'Connell (Menzies, Leatherhead) (Advisory: Taxation of Owner Managed Businesses)
James Rogers (EY, Liverpool) (Advisory: Taxation of Owner Managed Businesses)

Elliott Lomas (EY, Leeds) (Advisory: VAT on Cross Border Transactions & Customs Duties)
Emily Sheridan-Vigor (EY, London) (Advisory: VAT on Cross Border Transactions & Customs Duties)

Adam Beasy (EY, London) (Advisory: Taxation of Major Corporates)
Harry Challands (EY, Luton) (Advisory: Taxation of Major Corporates)
Chris Jepson (BDO, London) (Advisory: Taxation of Major Corporates)
Helen Kaminski (PwC LLP, Bristol) (Advisory: Taxation of Major Corporates)
Alexander Rigg (Mazars LLP, Birmingham) (Advisory: Taxation of Major Corporates)
Rebecca Rogers (Bristol) (Advisory: Taxation of Major Corporates)
Amber Westmoreland (EY, Manchester) (Advisory: Taxation of Major Corporates)

Distinctions are awarded to candidates whose answers reflect an exceptional level in the Advisory Papers and the Application and Interaction Paper. Distinctions are not awarded for the Awareness Paper.

Results by examination paper

Advisory – Taxation of Owner-Managed Businesses

335 candidates passed this paper out of a total of 561 sitting the examination including 7 candidates being awarded a distinction.

A pass rate of 60%.

Advisory – VAT on UK Domestic Transactions, IPT & SDLT

61 candidates passed this paper out of a total of 87 sitting the examination.

A pass rate of 70%.

Advisory – Inheritance Tax, Trusts & Estates

39 candidates passed this paper out of a total of 74 sitting the examination.

A pass rate of 53%.

Advisory – Human Capital Taxes

14 candidates passed this paper out of a total of 37 sitting the examination.

A pass rate of 38%.

Advisory – Taxation of Individuals

189 candidates passed this paper out of a total of 502 sitting the examination.

A pass rate of 38%.

Advisory – VAT on Cross-Border Transactions & Customs Duties

29 candidates passed this paper out of a total of 47 sitting the examination including 2 candidates being awarded a distinction.

A pass rate of 62%.

Advisory – Taxation of Major Corporates

123 candidates passed this paper out of a total of 190 sitting the examination with 7 candidates being awarded a distinction.

A pass rate of 65%.

Awareness Paper

401 candidates passed this paper out of a total of 477 sitting the examination.

A pass rate of 84%.

Application and Interaction Paper

187 candidates passed this paper out of a total of 378 sitting the examination.

A pass rate of 49%.

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 18,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.