

ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – DECEMBER 2023 22 February 2024

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 12, 13 and 14 December 2023.

720 students sat a total of 777 exams in December 2023, in 60 countries around the world via the CIOT's online exam system. 375 students passed at least one exam.

A total of 86 students, eleven of whom have achieved a distinction, have completed ADIT in the last six months. The ADIT qualification is now held by 1,994 tax practitioners in 92 countries and territories.

CIOT President Gary Ashford, commenting on the results, said:

"We extend our congratulations to ADIT students around the world for their outstanding successes in the latest examinations. As ADIT enters the 20th anniversary of the first exam session in 2004, it is of immense pride to witness the exceptional standard of students pursuing the qualification.

"We hope to see many graduates and students attending our exciting 2024 programme of events, which offer members of the ADIT community valuable opportunities to develop and extend their professional networks while they continue learning in this hugely enriching field."

Awards

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

The medal has been awarded to Mr Ross Hickey of London, United Kingdom, who is employed by Shell.

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

The medal has been awarded to Miss Corrinna Loveless of Guildford, United Kingdom, who is employed by HMRC.

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 McCartney of Glasgow, United Kingdom, who is employed by HMRC.

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

The prize has been jointly awarded to Mrs Laura Grant of Newcastle upon Tyne, United Kingdom, and Mr Jamie Roberts of Bristol, United Kingdom, who are both employed by HMRC.

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

The prize has been awarded to Ms Vongai Ziyambi of Harare, Zimbabwe, who is employed by the Zimbabwe Revenue Authority.

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

The prize has been awarded to Mr Ioannis Protopapas of Athens, Greece, who is employed by KPMG 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:

- Ms Hadeel Aldayeh of Dubai, United Arab Emirates, who is employed by Deloitte;

- Miss Eman Salem of Al Khobar, Saudi Arabia;
- Mr George Theofilou of Paphos, Cyprus, who is employed by Assertus Ltd;
- Mr Maciej Bonk of Aberdeen, United Kingdom, who is employed by EY;
- Mr Ben Campbell of London, United Kingdom, who is employed by HMRC;
- Miss Hanna Holubnycha of Leeds, United Kingdom, who is employed by EY;
- Mr James Carlton of Shipley, United Kingdom, who is employed by HMRC;
- Mr Scott McCartney of Glasgow, United Kingdom, who is employed by HMRC;
- Miss Isobel Pedley of London, United Kingdom;
- Mr Alan Deeley of Dublin, Ireland;
- Mr Piyush Bafna of Pune, India;
- Mr Victor Makmot of Kampala, Uganda, who is employed by Uganda Revenue Authority; and
- Ms Vongai Ziyambi of Harare, Zimbabwe, who is employed by Zimbabwe Revenue Authority.

As a result of the December 2023 examinations, the following 83 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:

Aboufarraj, H T (Dubai, United Arab Emirates)	Makmot, V P (Kampala, Uganda) *
Aldayeh, H (Dubai, United Arab Emirates) *	Mambwe, K (Lusaka, Zambia)
Alhadhrami, R (Kuwait, Kuwait)	Manea, S (Bucharest, Romania)
Almoslim, H A (Al Khobar, Saudi Arabia)	Matei, C D (Bucharest, Romania)
Atassi, H (Dubai, United Arab Emirates)	Matyunina, T (Limassol, Cyprus)
Attard, C (Naxxar, Malta)	McCartney, S T (Glasgow, United Kingdom) + *
Baatab, B M (Jeddah, Saudi Arabia)	Mohun, O (D'Epinay, Mauritius)
Bafna, P P (Pune, India) *	Mourettou, S (Nicosia, Cyprus)
Bojic, M (London, United Kingdom)	Mugabi, R (Kampala, Uganda)
Bonci, J (Dublin, Ireland)	Murphy, L (Gyeonggi-do, South Korea)
Bonk, M S (Aberdeen, United Kingdom) *	Mutabari, M S (Nairobi, Kenya)
Brekoulakis, S N (Nicosia, Cyprus)	Nakanga, W W (Blantyre, Malawi)
Campbell, B (London, United Kingdom) *	Njue, K W (Nairobi, Kenya)
Carlton, J D (Shipley, United Kingdom) *	Nyaruvanga, T L (Harare, Zimbabwe)
Carter, R (Leicester, United Kingdom)	Ojha, R (Bhilwara, India)
Chikumbo, B (Harare, Zimbabwe)	Omar, S (Bengaluru, India)
Conlon, J (Wicklow, Ireland)	Owsinska, A (Warsaw, Poland)
Constantinou, N M (Limassol, Cyprus)	Paravengal, M H (Riyadh, Saudi Arabia)
Deeley, A (Dublin, Ireland) *	Pedley, I (London, United Kingdom) *
Dera, S (Harare, Zimbabwe)	Rustamov, M (Limassol, Cyprus)
Ellinas, M (Pano Deftera, Cyprus)	Salem, E (Al Khobar, Saudi Arabia) *
Francis, S M (Burgess Hill, United Kingdom)	Samarneh, E S (Amman, Jordan)
Gemavat, J R (Mumbai, India)	Sharma, S O (Mumbai, India)
George, S (Doha, Qatar)	Shetty, A S (Mumbai, India)
Ghaly, M A (Hawally, Kuwait)	Simpson, L C (Chipping Norton, United Kingdom)
Harawa, S (Lusaka, Zambia)	Smith, C D (Stockport, United Kingdom)
Holubnycha, H (Leeds, United Kingdom) *	Spyrou, F (Pegeia, Cyprus)
Hutchison, A (Derry, United Kingdom)	Sukawong, A (Bangkok, Thailand)
Ibeneme, E U (Surulere, Nigeria)	Syllouri, I (Nicosia, Cyprus)
Jain, K (Dubai, United Arab Emirates)	Tariq, T (Dubai, United Arab Emirates)
Kazanjian, L (Nicosia, Cyprus)	Theofilou, G (Paphos, Cyprus) *
Kean, J (London, United Kingdom)	Tsielepi, M (Larnaka, Cyprus)
Khan, A (Peshawar, Pakistan)	Tulliez, F (Luxembourg, Luxembourg)
Kirk, O W (Luxembourg, Luxembourg)	Tziallas, C G (Nicosia, Cyprus)
Klyuka, I (Limassol, Cyprus)	Uskenbayeva, G (London, United Kingdom)
Krymskyi, S (Krakow, Poland)	Vella, M D (Mgarr, Malta)
Kumar, A (Mumbai, India)	Wood, P T C (Aberdeen, United Kingdom)
Kyeyune, A N (Kampala, Uganda)	Yip, K L (Hong Kong)
Lagka, A (Peania, Greece)	Yusifov, U (Baku, Azerbaijan)
Lam, F (Sutton, United Kingdom)	Zahra, B (Il-Hamrun, Malta)
Lavin, A (Madrid, Spain)	Ziyambi, V (Harare, Zimbabwe) + *
Loizou, P (Aradippou, 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 three candidates successfully completed an extended essay in the period between August 2023 and January 2024 and completed the required examinations prior to the December 2023 sitting. Therefore, they have now completed all the components to be awarded the ADIT qualification:

Shah, N (Mumbai, India)

Burghol, A S (Dubai, United Arab Emirates)

Hisaund, B Z (Port Louis, Mauritius)

The following 11 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 2023 examination session:

Beeden, S (Horsham, United Kingdom)

Siegert, A (London, United Kingdom)

Drosakis, A (London, United Kingdom)

Thompson, H (Reading, United Kingdom)

Fowles, A (London, United Kingdom)

Thompson, K (Seaford, United Kingdom)

McVicar, R (London, United Kingdom)

Tonks, A (Birmingham, United Kingdom)

Morison, E (London, United Kingdom)

Waddingham, P (Uxbridge, United Kingdom)

Packer, G (Camberley, 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 2023 examination session:

Appleyard, E (London, United Kingdom)

De Guia, S (Reading, United Kingdom)

Bennett, N (Ashtead, United Kingdom)

Candidates who have passed individual examination papers are listed in the **December 2023 Module Pass List**, available at www.tax.org.uk/adit/pass-lists.

Results Statistics

	Module 1 Principles of Int. Tax							
Pass	125							
Fail	213							
Total number of candidates	338							
Pass rate	37%							
		Module 2.03 Cyprus	Module 2.09 United Kingdom					
Pass	14	33						
Fail	9	27						
Total number of candidates	23	60						
Pass rate	61%	55%						
		Module 3.01 EU Direct Tax	Module 3.02 EU VAT	Module 3.03 Transfer Pricing	Module 3.04 Energy Resources			
Pass	7	13	159	34				
Fail	8	11	119	5				
Total number of candidates	15	24	278	39				
Pass rate	47%	54%	57%	87%				

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 19,900 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

30 Monck Street, London SW1P 2AP, UK
Telephone: +44 (0)20 7340 0550
Website: www.tax.org.uk and www.adit.org
Email: info@adit.org

Enquiries regarding these results should be directed to:
Rory Clarke, ADIT Manager
Telephone as opposite
Email: rclarke@adit.org