

## PASS AND PRIZE LIST

17 July 2024

### THE CHARTERED TAX ADVISER EXAMINATION – May 2024

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 878 candidates in May 2024. There were also a further 445 candidates who sat one or more papers on the ACA CTA Joint Programme (with ICAEW) and 51 candidates sat a paper on the CA CTA Joint Programme (with ICAS). In addition, 1,183 Tax Pathway candidates sat a combination of ATT and CTA papers.

The Institute President, Charlotte Barbour, 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 2024 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.

311 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 77 candidates who were on the ACA CTA Joint Programme, 10 candidates who were on the CA CTA Joint Programme and 82 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 Admission 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 Jessica Heinen of Exeter where she is employed by PKF Francis Clark.

**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 Luke Butterworth of London, who is employed by RSM UK in Crawley.

**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 Aaron Norman of Gravesend, who is employed by MHA MacIntyre Hudson LLP in Maidstone.

**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 Andrew David Moulard of Salisbury where he is employed by Evelyn Partners.

**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 Isabel Prince of London where she is employed by KPMG 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 awarded to Zoe Grace Dixon of Derby, who is employed by KPMG LLP in Reading.

**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 Sam Talbot of Leighton Buzzard, who is employed by Moore Kingston Smith Group Services in London.

**The Wreford Voge Medal for the candidate with the highest mark in the Advanced Technical Paper on Cross-Border Indirect Taxation.**

The medal has been awarded to Thomas Mark Yarwood of Holmfirth, who is employed by Forvis Mazars LLP in London.

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

The medal has been awarded to Namdeep Singh of Maidenhead.

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

The medal has been jointly awarded to Joseph Kynman of Bridlington where he is employed by Lloyd Dowson and Zoe Grace Dixon, winner of the Ronald Ison Medal and the Croner-i Prize.

**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 Luca Parrott of Surbiton.

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

The prize has been awarded to Zoe Grace Dixon, winner of the Ronald Ison medal and the Avery Jones 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

Luke Butterworth (RSM UK, Crawley)  
Matthew Adam Jermy (Grant Thornton UK LLP, Cambridge)  
Nicola Jayne Lloyd (Green & Co, Cwmbran)  
George Stephens (Alvarez & Marsal Europe LLP, London)

Advanced Technical: Domestic Indirect Taxation

Aaron Norman (MHA MacIntyre Hudson LLP, Maidstone)

Advanced Technical: Inheritance Tax, Trusts & Estates

Andrew David Mouland (Evelyn Partners, Salisbury)  
Hannah Slessor (Johnston Carmichael Scotland Ltd, Elgin)

Advanced Technical: Taxation of Individuals

Zoe Grace Dixon (KPMG LLP, Reading)  
Isobel Ruth Kimber (Saffery LLP, Harrogate)

### Advanced Technical: Taxation of Larger Companies and Groups

Stefania Ginex (Menzies LLP, Woking)  
Oliver Jack Henderson (Deloitte LLP, London)  
Thomas Knight (Deloitte LLP, Reading)  
Andrew Macleod (Bishop Fleming LLP, Bristol)  
Sam Talbot (Moore Kingston Smith Group Services, London)  
Ben Roach (Sayers Butterworth LLP, London)  
Catriona Soden (Buzzacott LLP, London)  
Billie Jo Thomas (BDO LLP, Bristol)

### Application and Professional Skills: Taxation of Individuals

Zoe Grace Dixon (KPMG LLP, Reading)  
Joseph Kynman (Lloyd Dowson, Bridlington)  
Adam Peter Gordon Smith (Randall & Payne Management Services Ltd, Cheltenham)

### Application and Professional Skills: VAT and Other Indirect Taxes

Ryan O'Hara Cameron (RSM UK, Edinburgh)  
Jack Morris-Reade (Deloitte LLP, Birmingham)

### Application and Professional Skills: Inheritance Tax, Trusts & Estates

Sophia Irene Fentiman Wild (Capital Professional Ltd, Braintree)

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

295 candidates passed this paper out of a total of 655 sitting the examination with 4 candidates being awarded a distinction. A pass rate of 45%.

#### Domestic Indirect Taxation

25 candidates passed this paper out of a total of 68 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 37%.

#### Inheritance Tax, Trusts & Estates

61 candidates passed this paper out of a total of 101 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 60%.

#### Human Capital Taxes

37 candidates passed this paper out of a total of 74 sitting the examination. A pass rate of 50%.

#### Taxation of Individuals

160 candidates passed this paper out of a total of 377 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 42%.

#### Cross-Border Indirect Taxation

26 candidates passed this paper out of a total of 59 sitting the examination. A pass rate of 44%.

#### Taxation of Larger Companies and Groups

191 candidates passed this paper out of a total of 309 sitting the examination with 8 candidates being awarded a distinction. A pass rate of 62%.

### **Awareness**

111 candidates passed this paper out of a total of 170 sitting the examination. A pass rate of 65%.

### **Application and Professional Skills**

#### Taxation of Individuals

56 candidates passed out of a total of 103 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 54%.

#### Taxation of Larger Companies and Groups

41 candidates passed this paper out of a total of 74 sitting the examination. A pass rate of 55%.

#### Taxation of Owner-Managed Businesses

109 candidates passed this paper out of a total of 201 sitting the examination. A pass rate of 54%.

#### VAT & Other Indirect Taxes

15 candidates passed this paper out of a total of 23 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 65%.

#### Inheritance Tax, Trusts & Estates

7 candidates passed this paper out of a total of 31 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 23%.

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.