

Module Pass List

Individual module passes are as follows (for details of awards, distinctions and overall passes, please see the separate **December 2020 Awards, Distinctions and Overall Pass List**, available at www.adit.org/results):

+ = Award Winner

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

Module 1 Principles of International Taxation

Abdullah, F K (Hamad Town, Bahrain)	Braia, T (Bucharest, Romania)
Abedi, M A R K (Doha, Qatar)	Bravin, J (Reading, United Kingdom)
Abela, A (Zebbug, Malta)	Buzoianu, E (London, United Kingdom)
Aggarwal, A (Gurgaon, India)	Bytautas, S (Vilnius, Lithuania)
Agrawal, N N (Pune, India)	Caballero, P (Mississauga, Canada)
Ahmed, F (London, United Kingdom)	Cabeza, F E Y (Limassol, Cyprus)
Ahmed, T (Karachi, Pakistan)	Camilleri, L (Attard, Malta)
Ahwera, B (Kampala, Uganda)	Chan, H T (Cheung Sha Wan, Hong Kong)
Akinsanya, A O (Kent, United Kingdom)	Chandwani, P (Mumbai, India)
Aldescu, A (Bucharest, Romania)	Chaudhry, Z A (High Wycombe, United Kingdom)
Alhadhrami, R (Kuwait City, Kuwait)	Chirulli, A (Dartford, United Kingdom)
Ali, A S (New York City, NY, United States of America)	Chitura, T P (Norton, Zimbabwe)
Ali, S (Harare, Zimbabwe)	Christofi, C (Limassol, Cyprus)
Aliyev, J (Baku, Azerbaijan)	Clifford, O (Gloucester, United Kingdom)
Aljouder, A (Al Jabriyah, Kuwait)	Cloake, G (London, United Kingdom)
Anastasiou, K (Limassol, Cyprus)	Constanti, A (Nicosia, Cyprus)
Andras, E V (Bucharest, Romania)	Corlazzoli, A (St. Helier, Jersey)
Antoniou, E (Nicosia, Cyprus)	Dhingra, B (Petaling Jaya, Malaysia)
Anwer, Z (Dubai, United Arab Emirates)	Dimareli, E R (Thessaloniki, Greece)
Archer, S (Airdrie, United Kingdom)	Dobrucka, J (Warsaw, Poland)
Arderne, N (Pretoria, South Africa)	Drakou, K (Limassol, Cyprus)
Arias, P (Mexico City, Mexico)	Edge, S J (Liverpool, United Kingdom)
Atli, A I (Jeddah, Saudi Arabia)	Everson, K (Plymouth, United Kingdom)
Awni, A M (Cairo, Egypt)	Farrugia, M (Qrendi, Malta)
Ayub, I (Doha, Qatar)	Febby, C K (Jakarta, Indonesia)
Baid, P (Kolkata, India)	Formosa, M (San Lawrenz, Malta)
Balakrishnan, V (Chennai, India)	Fruto, L A A (Doha, Qatar)
Balasubramanian, V (Chennai, India)	Fuegemann, C H (Lidingö, Sweden)
Baska, S (Bangalore, India)	Garg, B (New Delhi, India)
Bassett, R E (London, United Kingdom)	German, G (Dubai, United Arab Emirates)
Bell, M D (Reading, United Kingdom)	Gibbs, M L (Leeds, United Kingdom)
Bester, L (Wembley, United Kingdom)	Giusca, D (Bucharest, Romania)
Bhargava, P (Dubai, United Arab Emirates)	Gray, S M (London, United Kingdom)
Bhatt, R D (Ahmedabad, India)	Gregoriou, M (Aglantzia, Cyprus)
Bhave, S H (Mumbai, India)	Gupta, A (Thane, India)
Bivolaru, S D (Bucharest, Romania)	Gupta, P (Dubai, United Arab Emirates)
Bond, A (Toomebridge, United Kingdom)	Halkare, C V (Nashik, India)
Borovina Papadimitriou, I (Strovolos, Cyprus)	Hannigan, R (London, United Kingdom)
	Hartog-Okuszkó, A (Saint-Cergues, France)

Hinchcliffe, J (Nottingham, United Kingdom)
 Holmes, H (Bristol, United Kingdom) +
 Hull, D S (Craigavon, United Kingdom)
 Humeniuk, C M (Portsmouth, United Kingdom)
 Hussain, U (Southall, United Kingdom)
 Hussein, G N (Dubai, United Arab Emirates)
 Jain, D A (Mumbai, India)
 Jamil, M (Dammam, Saudi Arabia)
 Janakiraman, M (Bangalore, India)
 Jeetun, H (Port Louis, Mauritius)
 Jhaveri, A B (Muscat, Oman)
 Johnston, C (Sunderland, United Kingdom)
 Johnstone, W M (London, United Kingdom)
 Kabra, P N (Ichalkaranji, India)
 Kalungi, T (Kampala, Uganda)
 Kapoor, S (Crawley, United Kingdom)
 Kapoor, S U (Thane, India)
 Kasuti, D (Kampala, Uganda)
 Kavoya, J M (Nairobi, Kenya)
 Kaye, A (London, United Kingdom)
 Kejriwal, A (Kolkata, India)
 Khalilova, S (Baku, Azerbaijan)
 Khan, A (Peshawar, Pakistan)
 Khatri, L K (Jeddah, Saudi Arabia)
 Kirk, O W (Luxembourg City, Luxembourg)
 Kotak, H (Bangalore, India)
 Krefft, M (Wroclaw, Poland)
 Kumar, B (Bangalore, India)
 Lay, D J (Penzance, United Kingdom)
 Ling, O Y N (London, United Kingdom)
 Loucaidou, A (Nicosia, Cyprus)
 Lytras, C (Strovolos, Cyprus)
 Machalek, M (Stupava, Slovakia)
 Maharani, S (Pulo Gadung, Indonesia)
 Makrides, C (Nicosia, Cyprus)
 Manjrekar, U R (Mumbai, India)
 Matei, C D (Bucharest, Romania)
 Matyunina, T (Limassol, Cyprus)
 McAufield, R (Dublin, Ireland)
 McNamara, M (Luxembourg City, Luxembourg)
 Medeiros, M (Georgetown, Cayman Islands)
 Melnyk, A (London, United Kingdom)
 Mere, J (Chicago, IL, United States of America)
 Merkulova, M V (Dubai, United Arab Emirates)
 Mhaisale, S (Mumbai, India)
 Micallef, C A (Haz-Zebbug, Malta)
 Mohamed, L (Muharraq, Bahrain)
 Mokos, L (Topolcany, Slovakia)
 Moledo, D (Southampton, United Kingdom)
 Mope, T N (London, United Kingdom)
 Muzira, J (Kampala, Uganda)
 Myzithra, A (Athens, Greece)
 Nagpal, G (Ambala, India)
 Nakanga, W W (Blantyre, Malawi)
 Ndurya, J C (Mombasa, Kenya)
 Necsuliu, L I (Bucharest, Romania)
 Nowak, A (London, United Kingdom) *
 Nzafashwanayo, D (Kigali, Rwanda)
 O'Connor, R (Charleville, Ireland) *
 Odiatis, A (Limassol, Cyprus)
 O'Hara, N (Belfast, United Kingdom)
 Olivier, W (Stellenbosch, South Africa)
 Ooi, Z F (London, United Kingdom)
 Oparaji, C M (Dubai, United Arab Emirates)
 Ost-Duchateau, H (Hesperange, Luxembourg)
 Ostwal, S V (London, United Kingdom)
 Owsinska, A (Krakow, Poland)
 Parekh, D (Mumbai, India)
 Pasternack, K (Espoo, Finland)
 Patru, A G (Bucharest, Romania)
 Penchukova, E (Moscow, Russian Federation)
 Pisani, J (Senglea, Malta)
 Polykarpou, M (Kakopetria, Cyprus)
 Portelli, J (Zebbug, Malta)
 Proskurina, K (Dubai, United Arab Emirates)
 Ravishankar, A (Chennai, India)
 Rebedeu, A M (Bucharest, Romania)
 Reid, P R (London, United Kingdom)
 Rizwan, M (Sharjah, United Arab Emirates)
 Rosi, R (Belvedere, United Kingdom)
 Rustagi, A (Gurgaon, India)
 Saengchote, M (Singapore)
 Sakka, E (Vrilissia, Greece)
 Saleem, I (Riyadh, Saudi Arabia)
 Samarneh, E S (Amman, Jordan)
 Sanga, C L (Torremocha de Jarama, Spain)
 Savant, T C (Mumbai, India)
 Savencu, A E (Tulcea, Romania)
 Schmitz, T (Luxembourg City, Luxembourg)
 Sciberras, N (Siggiewi, Malta)
 Scriven, J A (London, United Kingdom)
 Seebun, P K (Quatre Bornes, Mauritius)
 Seric, C (Bucharest, Romania)
 Sethi, R (London, United Kingdom)
 Shah, I (Bangkok, Thailand)
 Smith, K P (Gravesend, United Kingdom)
 Sobolev, A (Moscow, Russian Federation)
 Solanki, V V (Pune, India)
 Sookral, K (Port Louis, Mauritius)
 Spiteri, I (Haz-Zebbug, Malta)
 Spiteri, J (Pieta, Malta)
 Spyrou, A (Limassol, Cyprus)
 Staicu, A (Bucharest, Romania)
 Strachey, A (London, United Kingdom)
 Taga, A L (Bucharest, Romania)
 Thompson, A D (Colchester, United Kingdom)
 Trivedi, N (Pune, India)
 Urse, I (Buzau, Romania)
 Vroom, A M (London, United Kingdom)
 Wanjau, E K (Nairobi, Kenya)
 Yassin, A A (Abu Dhabi, United Arab Emirates)
 Zavrou, S (Paphos, Cyprus)

Zienau, C (Stockholm, Sweden)

Zvingowanisei, I M (Harare, Zimbabwe)

Module 2.01 Australia option

Asaman, D (London, United Kingdom)
Doyle, D (Southport, United Kingdom)
Le, N (Hanoi, Vietnam)

Madzamba, L (Gaborone, Botswana)
Maruthappan, E (Chennai, India)

Module 2.02 China option

Bogdaniuk, R (Warsaw, Poland)
Hu, S (Dubai, United Arab Emirates)

Mwaja, C (Nairobi, Kenya)

Module 2.03 Cyprus option

Adamides, G (Limassol, Cyprus)
Charalambous, M (Paphos, Cyprus)
Christofides, P (Nicosia, Cyprus)
Donneaux, J J (Nicosia, Cyprus)
Georgiou, L (Limassol, Cyprus)
Hadjichristoforou, T (Nicosia, Cyprus)
Hadjikyriakou, K (Strovolos, Cyprus)
Hadjirafti, G (Paphos, Cyprus)
Kanaris, E (Nicosia, Cyprus)

Loizides, M (Limassol, Cyprus)
Lytras, C (Strovolos, Cyprus)
Michael, I (Agios Dometios, Cyprus)
Pasialounta, M (Larnaca, Cyprus)
Prodromou, M (Larnaca, Cyprus)
Shi Shun, J J V M (Baie du Tombeau, Mauritius)
Theodorou, S (Nicosia, Cyprus)
Tsangaridou, A I (Nicosia, Cyprus)

Module 2.05 India option

Aggarwal, A (Gurgaon, India)
Chokshi, U V (Mumbai, India)
Ganapathy, S (Chennai, India)

Garg, B (New Delhi, India)
Thakkar, D M (Mumbai, India)

Module 2.06 Ireland option

Cuddy, D C (Knocknacarra, Ireland)
Flanagan, L (Dublin, Ireland)

Foley, P (Kilkenny, Ireland)

Module 2.07 Malta option

Camilleri, R (Birkirkara, Malta)
Caruana, S (Santa Lucija, Malta)
Cortis, R (Haz-Zebbug, Malta)
Dalli, J (Marsascala, Malta)
Eastman, S (Pretoria, South Africa)

Micallef, J (Qormi, Malta)
Montebello, J A (Marsascala, Malta)
Muzarowska, M (Gzira, Malta)
Sauerborn, P (St. Julian's, Malta)
Sciberras, A (Pieta, Malta)

Module 2.08 Singapore option

Agrawal, A (Singapore)
Balasubramanian, N (Chennai, India)
Jain, D A (Mumbai, India)
Kejriwal, A (Kolkata, India)
Ong, R H S (Singapore)

Pelupessy, F L (Jakarta, Indonesia)
Ravishankar, A (Chennai, India)
Ryabov, A A (Noginsk, Russian Federation)
Savant, T C (Mumbai, India)
Tan, Z Y (Penang, Malaysia)

Module 2.09 United Kingdom option

Annat, T (Thatcham, United Kingdom)
Arias, P (Mexico City, Mexico)
Bewick, S (Sunderland, United Kingdom)
Boulos, A (London, United Kingdom)
Bundy, N D (London, United Kingdom)
Burns, A J (Birmingham, United Kingdom)

Burrows, E M (Peterborough, United Kingdom) *
Chaudhry, Z A (High Wycombe, United Kingdom)
Choudhry, K (Birmingham, United Kingdom)
Clayton, S (London, United Kingdom)
Co, C (Bristol, United Kingdom)
Daniel, I (Leeds, United Kingdom)

Dharamsi, Z A (West Molesey, United Kingdom)
Duric, A (London, United Kingdom)
Foley, A (Edgware, United Kingdom)
Gray, S M (London, United Kingdom)
Hashemi, M (London, United Kingdom)
Hodgson, S J (London, United Kingdom) *
Howard, M (London, United Kingdom)
Hutchinson Dean, K D M (London, United Kingdom) +
Iyer, K (London, United Kingdom)
Kapoor, Y (London, United Kingdom)
Kara, J (Woodford Green, United Kingdom)
Kieruzel, J (Richmond, United Kingdom)
Kochakidze, T (London, United Kingdom)
Lo, M T (Kowloon, Hong Kong)
Macklin, S I R (St. Helier, Jersey)
Mashale, R G (Woodmead, South Africa)
Militaru, A (Reading, United Kingdom)
Mistry, K B (Leicester, United Kingdom)
Morrow-McDade, R (Manchester, United Kingdom)

Module 2.10 United States option

Biddlecombe, S (London, United Kingdom)
Dhingra, B (Petaling Jaya, Malaysia)
Gupta, N (Bangalore, India)
Kaplan, R (Bicester, United Kingdom)
Palma, D (Oxford, United Kingdom)

Module 3.01 EU Direct Tax option

Beneke, M L (Oxford, United Kingdom)
Borisov, V E (Sofia, Bulgaria) *
Cachia Micallef, D (Gzira, Malta)
Cloake, G (London, United Kingdom)
Coyne, L (Dublin, Ireland)
Dalkó, K (Budapest, Hungary)
Ghiggini, L (Taranto, Italy)

Module 3.02 EU VAT option

Abdulla, A (Muharraq, Bahrain)
Abid, A M (Doha, Qatar)
Aldayeh, H (Dubai, United Arab Emirates)
Alonso Reta, G D (San Sebastian, Spain)
Andras, E V (Bucharest, Romania)
Bhave, S H (Mumbai, India)
Dragomir, D (Bucharest, Romania)
Drousioti, I (Mesa Geitonia, Cyprus)
Hadjikyriakou, K (Strovolos, Cyprus)
Hu, S (Dubai, United Arab Emirates)
Hussein, A F (New Cairo, Egypt)
Ignasiak, M (Warsaw, Poland)
Ivanova, S V (Nicosia, Cyprus)
Juozaitis, M (Vilnius, Lithuania)
Kozatenkova, K (Dubai, United Arab Emirates) *

Murray, S (Bangor, United Kingdom)
Nowak, A (London, United Kingdom) *
Olding, K (Godalming, United Kingdom)
Park, E (London, United Kingdom)
Patel, D J S (Barnet, United Kingdom)
Peng, M (London, United Kingdom)
Pirwani, M M (Grantham, United Kingdom)
Randle, S (Birmingham, United Kingdom)
Raynor, D (Northampton, United Kingdom)
Reid, C (Birmingham, United Kingdom)
Russell, J (Edinburgh, United Kingdom)
Shields, F J (Belfast, United Kingdom)
Sra, J (Isleworth, Germany)
Taylor, A K (Croydon, United Kingdom)
Thompson, J (Larchmont, NY, United States of America)
Timothy, M (London, United Kingdom) *
Tripathi, A (Manchester, United Kingdom)
Wildblood, F (Stafford, United Kingdom)
Wu, D (London, United Kingdom)

Palomar Garcia, E (Oxford, United Kingdom)
Walters, A I (Salford, United Kingdom)
Wilson, C (New York City, NY, United States of America)
Zinovyeva, Y (Moscow, Russian Federation)

Grigoriou, G (Athens, Greece)
Lampidoniti, F (Limassol, Cyprus)
Moise, A M (Bucharest, Romania) *
Salhieh, A (Riydh, Saudi Arabia)
Stavytskyi, V (Riga, Latvia)
Sungeelee, N (London, United Kingdom)
Viszlaj, T (Bratislava, Slovakia)

Maroun, C L (Baabda, Lebanon)
Minuti, M (Tarxien, Malta)
Moledo, D (Southampton, United Kingdom)
O'Connor, R (Charleville, Ireland) *
O'Donnell, K (Killorglin, Ireland)
Palavila Jacob, J (Singapore)
Prataviera, A (Southampton, United Kingdom)
Rekik, O (Tunis, Tunisia)
Severs, I (Doha, Qatar)
Shauyenova, M (Budapest, Hungary)
Sinai Curchorcar, A A (Dubai, United Arab Emirates) *
Tsousis, H (Kesariani, Greece)
Zayan, Y A W (Cairo, Egypt)
Zoccheddu, R (London, United Kingdom) +

Module 3.03 Transfer Pricing option

Abarikwu, U C I (Lagos, Nigeria)
Abbu, S (Saint Julien d'Hotman, Mauritius)
Abdulla, S (Hamad Town, Bahrain)
Ahmed, F (London, United Kingdom)
Akinsanya, A O (Kent, United Kingdom)
Akligo, M (Accra, Ghana)
Alrakhaimi, R (Jeddah, Saudi Arabia)
Amadi, E A (Lagos, Nigeria)
Amer, R (Cairo, Egypt)
Andreou, A (Nicosia, Cyprus)
Antonescu, E (Ilfov, Romania)
Aristidou, V (Limassol, Cyprus)
Ayub, I (Doha, Qatar)
Azmi, F (Manama, Bahrain)
Bahtiar, N (Jakarta, Indonesia)
Baid, P (Kolkata, India)
Baid, R (Secunderabad, India)
Balasubramanian, N (Chennai, India)
Barulin, V (Luxembourg City, Luxembourg)
Beachell, C L (Nottingham, United Kingdom)
Beard, M (London, United Kingdom)
Bertram-Ralph, J (Colchester, United Kingdom)
Bester, L (Wembley, United Kingdom)
Bhatt, R D (Ahmedabad, India)
Bheekharry, P (Creve Coeur, Mauritius)
Bock, S (Dubai, United Arab Emirates)
Boden, J (Gloucester, United Kingdom)
Bors, C (Bucharest, Romania)
Borza, C A (Bucharest, Romania)
Bowie, D (Chicago, IL, United States of America)
Brehon, N (London, United Kingdom)
Brindley, G L (Gloucester, United Kingdom)
Brown, R (Edinburgh, United Kingdom)
Buchan, L (Weston-super-Mare, United Kingdom)
Buchanan, J F (Salford, United Kingdom)
Bundy, N D (London, United Kingdom)
Burghol, A (Dubai, United Arab Emirates)
Byron-Moore, R (London, United Kingdom)
Charalambous, M (Paphos, Cyprus)
Chellew, E S (Bearsden, United Kingdom)
Chen, L (London, United Kingdom)
Chigumbu, N (St. Helier, Jersey)
Christodoulou, R (Limassol, Cyprus)
Chrysanthou, M (Nicosia, Cyprus)
Colliva, V (Bologna, Italy)
Corlazzoli, A (St. Helier, Jersey)
Coughlin, M P (Bangor, United Kingdom)
Cronin, N (Dunshaughlin, Ireland)
da Silva Filho, M A (London, United Kingdom)
Demetriou, M (Limassol, Cyprus)
Demir, M (Cernavoda, Romania)
Desai, R D (Dubai, United Arab Emirates)
Dhingra, B (Petaling Jaya, Malaysia)
Doshi, A (Jaipur, India)
Dowd, S T (Croydon, United Kingdom)
Doyley, L (York, United Kingdom)
Driscoll, A (Dublin, Ireland)
Duggan, P J (Leeds, United Kingdom)
Ecobici, G (Bucharest, Romania)
Elsaid, M (Cairo, Egypt)
Evans, P M (Wrexham, United Kingdom)
Finney, P A (Tonbridge, United Kingdom)
Foley, R J (Bristol, United Kingdom)
Formosa, M (San Lawrenz, Malta)
Froggatt, J M (Hemel Hempstead, United Kingdom)
Froggatt, R (Basingstoke, United Kingdom)
Gallagher, B (Dublin, Ireland)
Ganesan, M (Chennai, India)
Gardani, A (London, United Kingdom)
Gibala, M K (Krakow, Poland)
Gichuru, D G (Nairobi, Kenya)
Gkavogianni, M (Geneva, Switzerland)
Goh, S (Singapore)
Golani, J V (Pune, India)
Grieve, E (Edinburgh, United Kingdom)
Gubaryeva, G (Kiev, Ukraine)
Hails, Y S C (London, United Kingdom)
Halkare, C V (Nashik, India)
Hargreaves, K (Dartford, United Kingdom)
Hernandez, I M (Dubai, United Arab Emirates)
Hodgson, S J (London, United Kingdom) + *
Hu, Y X (Kaiping, China)
Hussain, M I (London, United Kingdom)
Iakubenko, G (Doha, Qatar)
Ibrahim Ali, N M (Cairo, Egypt)
Ibrayeva, A (Almaty, Kazakhstan)
Ilea, E L (Bucharest, Romania) *
Imparatu, C (Bucharest, Romania)
Iyer, R (Dubai, United Arab Emirates)
Jain, D A (Mumbai, India)
Jarzyna-Dzianok, I (London, United Kingdom)
Jhaveri, A B (Muscat, Oman)
John, P M (Juffair, Bahrain)
Johnston, J (San Francisco, CA, United States of America)
Jones, E R (Wirral, United Kingdom)
Kabadi, A (Dubai, United Arab Emirates)
Kamunyi, J M N (Nairobi, Kenya)
Kanaris, E (Nicosia, Cyprus)
Katipalli, S (Surat, India)
Kejriwal, A (Kolkata, India)
Keogh, B (Dublin, Ireland)
Khandelwal, P (Howrah, India)
Kisuu, S M (Nairobi, Kenya)
Komodromou, I (Limassol, Cyprus)
Kouniaki, I (London, United Kingdom)
Kucenko, D (London, United Kingdom)
Ky, A (Wembley, United Kingdom)

Kyriakou, M (Limassol, Cyprus)
 Leletu, J (Kampala, Uganda)
 Lennon, S P (Dublin, Ireland)
 Lester, E J (Wirral, United Kingdom)
 Li, S (London, United Kingdom)
 Lim, G (Jakarta, Indonesia)
 Lukashuk, S (Nicosia, Cyprus)
 Mabula, E E (Dar es Salaam, Tanzania)
 Magu, J P N (Reading, United Kingdom)
 Maheshwari, P (Bangalore, India)
 Mahofa, C (London, United Kingdom)
 Mallmann, S (Swieqi, Malta)
 Mashford, F (London, United Kingdom)
 Mc Mahon, J (Dublin, Ireland)
 McDonnell, E (Dublin, Ireland)
 McNamara, J (Newport Pagnell, United Kingdom)
 Melnyk, Y (Dubai, United Arab Emirates)
 Mere, J (Chicago, IL, United States of America)
 Metallidou, A (Athens, Greece)
 Miller, I L (London, United Kingdom)
 Mohamed, M A (Giza, Egypt)
 Mohammed, R (Casablanca, Morocco)
 Mokiri, C D (Dar es Salaam, Tanzania)
 Monaghan, C B (Harrogate, United Kingdom)
 Mottram, I (Sheffield, United Kingdom)
 Mounir, M E (Cairo, Egypt)
 Moura Schaukoski, F (Krakow, Poland)
 Muchimbidzi, L T (Kingston, Jamaica)
 Mugwambi, S C (Auckland, New Zealand)
 Muigai, J M (Kigali, Rwanda)
 Murray, W (Granard, Ireland)
 Muzychenko, V (Krakow, Poland)
 Nalubowa, E (Kampala, Uganda)
 Naved, M (Salwa, Kuwait)
 Neilson, C J (Bristol, United Kingdom)
 Nemmara Venkatesh, R (Dubai, United Arab Emirates)
 Noone, J (Ballybane, Ireland)
 Novriansa, A (Jakarta, Indonesia)
 Nurlatifah, I (Jakarta, Indonesia)
 O'Loughlin, A (London, United Kingdom)
 Omondi, V A (Nairobi, Kenya)
 Ong, R H S (Singapore)
 Papadopoulos, A (Madrid, Spain)
 Parhar, J S (South Ockendon, United Kingdom)
 Poddar, S (Mumbai, India)
 Portelli, J (Zebbug, Malta)
 Putri, A S (Depok, Indonesia)
 Raghuvanshi, B (Pune, India)
 Rajgaria, A (Noida, India)
 Rajmohan, A (Al Khobar, Saudi Arabia)
 Rath, S (London, United Kingdom)
 Ravishankar, A (Chennai, India)
 Sagun, O (Limassol, Cyprus)
 Sanga, C L (Torremocha de Jarama, Spain)
 Savant, T C (Mumbai, India)
 Seetoh, W (Singapore)
 Sethi, K R (London, United Kingdom)
 Setiawan, F (Jakarta, Indonesia)
 Shaikh, N Z (Manama, Bahrain)
 Shekarrizi, S (Ruschlikon, Switzerland)
 Sherrin, A (Nottingham, United Kingdom)
 Simonov, M (Kudrovo, Russian Federation)
 Sinai, K N (Dar es Salaam, Tanzania)
 Sobolev, A (Moscow, Russian Federation)
 Steer, H C (London, United Kingdom)
 Taga, A L (Bucharest, Romania)
 Tiplady, J (Blaydon, United Kingdom)
 Trivedi, N (Pune, India)
 Tshabalala, S (Johannesburg, South Africa)
 Uhiriwe, J M (Kampala, Uganda)
 Viorel, M (Bucharest, Romania)
 Vissaro, D (Jakarta, Indonesia)
 Vo, Q C (Hai Phong, Vietnam)
 Wardhani, F P (Jakarta, Indonesia)
 Waxman, J (Shiple, United Kingdom)
 Whiteman, M J (Peterborough, United Kingdom)
 Wittmann, J M (Schwanenstadt, Austria)
 Woosey, G E (Leyland, United Kingdom)
 Zhang, J (New York City, NY, United States of America)
 Zieniuk, C A (Limassol, Cyprus)
 Zirimba, S (Hove, United Kingdom)
 Zmuda-Trzebiatowska, J I (Warsaw, Poland)

Module 3.04 Upstream Oil and Gas option

Abbasi, O (Doha, Qatar)
 Abdallah, H (New Cairo, Egypt)
 Abdelgawad, R (Cairo, Egypt)
 Abu-Dayya, S (Doha, Qatar)
 Ahurira, E (Kampala, Uganda)
 Ahwera, B (Kampala, Uganda)
 Akhademe, F (Lagos, Nigeria)
 Al Arayedh, F (A'ali, Bahrain)
 Alasheeri, J (Manama, Bahrain)
 Alex, I (Dar es Salaam, Tanzania)
 Alkharashi, A M (Salwa, Kuwait)
 Alrebdi, S (Riyadh, Saudi Arabia)
 Armen, A (Athens, Greece)
 Athman, K J (Mombasa, Kenya)
 Atiq, M H (Riyadh, Saudi Arabia)
 Bonnette, C (Johanneburg, South Africa)
 Chamroo, N M (Le Hochet, Mauritius)
 El Mahrouky, M M N (Cairo, Egypt)
 El-Begawi, M K (6th of October City, Egypt)
 Elnems, N A A M (Cairo, Egypt)
 Furfari, C (Dubai, United Arab Emirates)
 Gakpe, I M (Fujairah, United Arab Emirates)

Garcia, N K P (Doha, Qatar)
 Halaby, R (Wadi Essir, Jordan)
 Hristev, L A (Bucharest, Romania)
 Ibrahim, A M (Muraikh, Qatar) +
 Ibrahim, D N Y (Minya, Egypt)
 Jauffur, F A (Phoenix, Mauritius)
 Kariuki, G (Amsterdam, Netherlands)
 Kengaaju, A B (Kampala, Uganda)
 Khalil Musinguzi, A (Kampala, Uganda)
 Khamis, A K (Al Khobar, Saudi Arabia)
 Khan, K S (London, United Kingdom)
 Kirilova, S (Saar, Bahrain)
 Koni, A M (Dar es Salaam, South Africa)
 Leek, J R (London, United Kingdom) *
 Mandiopera, P (Harare, Zimbabwe)
 Maniriho, Y (Nairobi, Kenya)
 Mari, S F (Harare, Zimbabwe)
 Matin, N (Dubai, United Arab Emirates)
 Matundura, A (Nairobi, Kenya)
 Matundura, A (Nairobi, Kenya)
 Mawire, H T (Harare, Zimbabwe)
 Mganwa, R S (Dar es Salaam, Tanzania)
 Mkhwanazi, N H (Waterbury, CT, United States of

America)
 Mlalazi, A (Harare, Zimbabwe)
 Mohamed, N F (A'ali, Bahrain)
 Moreno, M (London, United Kingdom)
 Nakalema, Z K (Kampala, Uganda)
 Nalubanga, R (Kampala, Uganda)
 Naushad, T (Kuwait City, Kuwait)
 Nchota, B I M (Dar es Salaam, Tanzania)
 Nurkaliyeva, Y (Almaty, Kazakhstan)
 Omondi, N O (Nairobi, Kenya)
 Paul, N A (Dar es Salaam, Tanzania)
 Sabiescu, A M (Bucharest, Romania)
 Sarbu, I R (Bucharest, Romania)
 Ssenyomo, G (Kampala, Uganda)
 Trivedi, C (Mumbai, India)
 Ulanenko, B (Krakow, Poland)
 Vekov, O (Moscow, Russian Federation)
 Villapando, M (Doha, Qatar)
 Viswanathan, S (Dubai, United Arab Emirates)
 Willows, J (London, United Kingdom)
 Wong, J Y (Petaling Jaya, Malaysia)
 Yacoub, A (Cairo, Egypt)

Module 3.05 Banking option

Chan, H T (Cheung Sha Wan, Hong Kong)

Kovalenko, M (Almaty, Kazakhstan)

FOR INFORMATION:

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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.

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