

## PASS AND PRIZE LIST

25 January 2023

### THE CHARTERED TAX ADVISER EXAMINATION – November 2022

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 982 candidates in November 2022. There were also a further 371 candidates who sat one or more papers on the ACA CTA Joint Programme (with ICAEW) and 32 candidates sat a paper on the CA CTA Joint Programme (with ICAS). In addition, 945 Tax Pathway candidates sat a combination of ATT and CTA papers.

The Institute President, Susan Ball, commenting on the results said:

"I would like to offer my heartfelt 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 November 2022 examination session. They should be really proud of their hard work, dedication and effort, it has paid off.

293 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 71 candidates who were on the ACA CTA Joint Programme, 13 candidates who were on the CA CTA Joint Programme and 64 candidates who have now fully completed the ATT CTA Tax Pathway by passing the CTA element.

We are very pleased that we have been able to resume holding our Admission Ceremonies in person and we look forward to welcoming those new members into the Institute in March 2023 when the next Admission Ceremony will take place."

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 Helen Ashcroft of Ruislip, who is employed by Dixon Wilson in London.

**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 Natalie Bowmaker of Sunderland, who is employed by Haines Watts in Newcastle upon Tyne.

**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 Shobana Narenthiran of London where she is employed by PwC.

**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 Rebecca Frances Claire Walters of Plymouth where she is employed by PKF Francis Clark 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 Helen Anne Needham of Barnsley, who is employed by SMH Haywood & Co Ltd in Rotherham.

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

The medal has been awarded to Matthew Adam Jermy of Cambridge where he is employed by Grant Thornton UK LLP.

**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 Harris Bone of Leeds where he is employed by RSM.

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

The medal has been jointly awarded to Angelique Landry of London and Alex Jane Gear of Wickford, who is employed by Grant Thornton UK LLP in London.

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

The medal has been awarded to Liam James Foot of Southampton, who is employed by Alliot Wingham Ltd in Fareham.

**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 Chris Watts of Cardiff, who is employed by EY in Bristol.

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

The prize has been jointly awarded to Rebecca Frances Claire Walters of Plymouth, winner of the Spofforth Medal and Harris Bone of Leeds, winner of the Wreford Voge 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.

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

Distinctions are awarded to candidates for the following papers:

Advanced Technical: Taxation of Owner-Managed Businesses

Natalie Bowmaker (Haines Watts, Newcastle upon Tyne)  
William Arthur Croft (PwC, Birmingham)  
Benjamin Simmons (Corrigan Accountants Ltd, Bristol)  
Chris Watts (EY, Bristol)  
Henry Peter Wilson (PwC, Birmingham)

Advanced Technical: Inheritance Tax, Trusts & Estates

Daniel Iles (Buzzacott LLP, London)  
Rebecca Frances Claire Walters (PKF Francis Clark LLP, Plymouth)

Advanced Technical: Cross-Border Indirect Taxation

Harris Bone (RSM, Leeds)

Advanced Technical: Taxation of Major Corporates

Matthew Adam Jermy (Grant Thornton UK LLP, Cambridge)  
Louise Olivia Warwick (EY, Edinburgh)  
Chris Watts (EY, Bristol)

Application and Professional Skills: Taxation of Individuals

Liam James Foot (Alliott Wingham Ltd, Fareham)  
Ella Lancaster (Goodman Jones LLP, London)  
Lauren McMahon (KPMG, Belfast)  
George Alexander Henry Sturt (The Fry Group, Worthing)

Application and Professional Skills: Taxation of Larger Companies and Groups

Joseph Thomson Maughan (Macfarlanes LLP, London)  
Amy Rebecca Neild (KPMG LLP, Manchester)

Application and Professional Skills: Taxation of Owner-Managed Businesses

Rasha Bouri (Blinkhorns, London)

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

226 candidates passed this paper out of a total of 556 sitting the examination with 5 candidates being awarded a distinction. A pass rate of 41%.

#### Domestic Indirect Taxation

29 candidates passed this paper out of a total of 65 sitting the examination. A pass rate of 45%.

#### Inheritance Tax, Trusts & Estates

31 candidates passed this paper out of a total of 86 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 36%.

#### Human Capital Taxes

8 candidates passed this paper out of a total of 60 sitting the examination. A pass rate of 13%.

#### Taxation of Individuals

177 candidates passed this paper out of a total of 424 sitting the examination. A pass rate of 42%.

#### Cross-Border Indirect Taxation

33 candidates passed this paper out of a total of 58 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 57%.

#### Taxation of Major Corporates

202 candidates passed this paper out of a total of 360 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 56%.

### **Awareness**

107 candidates passed this paper out of a total of 162 sitting the examination. A pass rate of 66%.

### **Application and Professional Skills**

#### Taxation of Individuals

38 candidates passed out of a total of 85 sitting the examination with 4 candidates being awarded a distinction. A pass rate of 45%.

#### Taxation of Larger Companies and Groups

53 candidates passed this paper out of a total of 93 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 57%.

#### Taxation of Owner-Managed Businesses

115 candidates passed this paper out of a total of 230 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 50%.

#### Human Capital Taxes

14 candidates passed this paper out of a total of 26 sitting the examination. A pass rate of 54%.

#### VAT & Other Indirect Taxes

11 candidates passed this paper out of a total of 24 sitting the examination. A pass rate of 46%.

#### Inheritance Tax, Trusts & Estates

12 candidates passed this paper out of a total of 29 sitting the examination. A pass rate of 41%.

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 19,000 members have the practising title of ‘Chartered Tax Adviser’ and the designatory letters ‘CTA’, to represent the leading tax qualification.