

PASS AND PRIZE LIST

21 July 2022

THE CHARTERED TAX ADVISER EXAMINATION – May 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 922 candidates in May 2022. There were also a further 354 candidates who sat one or more papers on the ACA CTA Joint Programme (with ICAEW) and 64 candidates sat a paper on the CA CTA Joint Programme (with ICAS). In addition, 948 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 very warmest 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 2022 examination session. I strongly applaud their resilience and commitment.

288 candidates have now successfully completed all of the CTA examinations, this is a fantastic achievement, and we very much look forward to welcoming them as members of the Institute in the near future. Included in this figure are 50 candidates who were on the ACA CTA Joint Programme and 81 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 so we can meet as many of our new members as possible and celebrate with them."

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 Autumn Luanna Murphy of Bolton, who is employed by Haines Watts in Manchester.

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 Samuel John Pettinger-Harte of London where he is employed by Deloitte LLP.

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 Harris Bone of Leeds where he is employed by RSM UK Management.

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 Reshan Reuben Ragunathan of London where he is employed by Kreston Reeves 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 Daniel Iles of London where he is employed by Buzzacott LLP.

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 Joseph Thomson Maughan of London where he is employed by Macfarlanes 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 Stephanie Margaret Eddy of St Ives, who is employed by Milsted Langdon LLP in Bristol.

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

The medal has been awarded to Shannon Elizabeth Evans of Manchester where she is employed by Grant Thornton UK LLP.

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

The medal has been awarded to Edward Richard John Hughes of London where he is employed by Deloitte LLP.

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 Joseph Thomson Maughan of London, winner of the John Tiley Medal.

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

The prize has been awarded to Harris Bone of Leeds, winner of the Victor Durkacz 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

Tamasine Broad (Gateley Legal, Birmingham)
Patrick Daykin (Smith & Williamson, London)
David Howard George de Crespigny Brown (Morris Lane, Poole)
Shannon Olivia Goodwin (Haysmacintyre LLP, London)
Samuel John Pettinger-Harte (Deloitte LLP, London)
Jamie Symms (RSM UK Management, Basingstoke)

Advanced Technical: Domestic Indirect Taxation

Harris Bone (RSM UK Management, Leeds)

Advanced Technical: Taxation of Individuals

Danielle Bird (PwC, Leeds)
Natalie Bowmaker (Haines Watts, Newcastle upon Tyne)
Daniel Iles (Buzzacott LLP, London)

Advanced Technical: Cross-Border Indirect Taxation

Christopher Beattie (BDO LLP, Reading)
Sandeep Dey (Deloitte LLP, Birmingham)
Stephanie Margaret Eddy (Milsted Langdon LLP, Bristol)

Application and Professional Skills: Taxation of Individuals

Chelsea Jo Challis (Saul Fairholm Ltd, Lincoln)
Dale Haseldine (Deloitte LLP, Milton Keynes)
Harry Newman (RSM UK Management, Bristol)
Denis Taylor (EY, Reading)

Application and Professional Skills: Taxation of Owner-Managed Businesses

Evie Procter (Moore and Smalley LLP, Lancaster)

Application and Professional Skills: Human Capital Taxes

Claudia Charis Efstathiou (Grant Thornton UK LLP, Wokingham)
Amit Gandhi (PwC, Watford)
Edward Richard John Hughes (Deloitte LLP, London)
Imran Nawab Khan (EY, London)
Rebekah Nutland (Deloitte LLP, London)
Victoria Ternavskaya (Deloitte LLP, London)

Application and Professional Skills: VAT and Other Indirect Taxes

Christopher Beattie (BDO LLP, Reading)
Laura Cameron (BlackRock Investment Management, Edinburgh)
Laura Rebecca Jackson (Grant Thornton UK LLP, Middlesbrough)
Rachel Alice Ellen Pontnoy (BDO LLP, 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

284 candidates passed this paper out of a total of 561 sitting the examination with 6 candidates being awarded a distinction. A pass rate of 51%.

Domestic Indirect Taxation

30 candidates passed this paper out of a total of 61 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 49%.

Inheritance Tax, Trusts & Estates

24 candidates passed this paper out of a total of 79 sitting the examination. A pass rate of 30%.

Human Capital Taxes

19 candidates passed this paper out of a total of 66 sitting the examination. A pass rate of 29%.

Taxation of Individuals

151 candidates passed this paper out of a total of 387 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 39%.

Cross-Border Indirect Taxation

19 candidates passed this paper out of a total of 43 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 44%.

Taxation of Major Corporates

154 candidates passed this paper out of a total of 313 sitting the examination. A pass rate of 49%.

Awareness

71 candidates passed this paper out of a total of 119 sitting the examination. A pass rate of 60%.

Application and Professional Skills

Taxation of Individuals

50 candidates passed out of a total of 81 sitting the examination with 4 candidates being awarded a distinction. A pass rate of 62%.

Taxation of Larger Companies and Groups

39 candidates passed this paper out of a total of 81 sitting the examination. A pass rate of 48%.

Taxation of Owner-Managed Businesses

129 candidates passed this paper out of a total of 239 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 54%.

Human Capital Taxes

28 candidates passed this paper out of a total of 43 sitting the examination with 6 candidates being awarded a distinction. A pass rate of 65%.

VAT & Other Indirect Taxes

17 candidates passed this paper out of a total of 30 sitting the examination with 4 candidates being awarded a distinction. A pass rate of 57%.

Inheritance Tax, Trusts & Estates

17 candidates passed this paper out of a total of 39 sitting the examination. A pass rate of 44%.

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.