

PASS AND PRIZE LIST

16 January 2019

THE CHARTERED TAX ADVISER EXAMINATION – November 2018

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 1,604 candidates on 6 and 7 November 2018. In addition, 527 Tax Pathway candidates sat a combination of ATT and CTA papers.

The Institute President, Ray McCann, commenting on the results said:

"I would like to offer my 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 2018 examination. 352 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 25 candidates who were on the ACA CTA Joint Programme and 47 candidates who have now fully completed the Tax Pathway by passing the CTA element."

Full details of prizes and results are as follows:

The Institute Medal for the candidate with the best overall performance attempting the Awareness Paper and two Advisory Papers (all at the same sitting).

The medal has been awarded to Matthew Boggis of Crowborough who is employed by Creaseys Group Ltd in Tunbridge Wells.

The Gilbert Burr Medal for the candidate with the highest mark in the Advisory Paper on Taxation of Owner-Managed Businesses.

The medal has been awarded to Robert James Tough of Exeter, where he is employed by Francis Clark LLP.

The Spofforth Medal for the candidate with the highest mark in the Advisory Paper on Inheritance Tax, Trusts & Estates.

The medal has been awarded to Matthew Boggis, winner of The Institute Medal, the Chris Jones Prize and the Croner-I Prize.

The Ronald Ison Medal for the candidate with the highest mark in the Advisory Paper on Taxation of Individuals.

The medal has been awarded to Adam Sibley of Eversholt who is employed by MW Accountancy Services Ltd in Milton Keynes.

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

The medal has been awarded to Anna Haworth of Altrincham who is employed by RSM in Manchester.

The Wreford Voge Medal for the candidate with the highest mark in the Advisory Paper on VAT on Cross-Border Transactions & Customs Duties.

The medal has been awarded to Marina Vavrasova of Reading, where she is employed by BDO LLP.

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

The medal has been awarded to Kamla Mistry of Radlett, who is employed by Mercer & Hole in London.

The Avery Jones Medal for the candidate with the highest mark in the Application and Interaction Paper.

The medal has been awarded to Nicholas Edgley of Ely who is employed by Ensors in Huntingdon.

The Chris Jones Prize for the candidate with the highest total marks in two Advisory Papers (taken at the same sitting).

The prize has been awarded to Matthew Boggis, winner of The Institute Medal, The Spofforth Medal and The Croner-I Prize.

The Croner-I Prize for the candidate with the highest distinction mark.

The prize has been awarded to Matthew Boggis, winner of The Institute Medal, The Chris Jones Prize and The Spofforth Medal.

The John Beattie Medal and the Victor Durkacz Medal have not been awarded on this occasion.

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:

Robert James Tough (Francis Clark LLP, Exeter) (Advisory: Taxation of Owner Managed Businesses)

Matthew Boggis (Creaseys Group Ltd, Tunbridge Wells) (Advisory: Inheritance Tax, Trusts & Estates)

Nicholas Edgley (Ensors, Huntingdon) (Advisory: Inheritance Tax, Trusts & Estates)

Nick Giles (Page Kirk, Nottingham) (Advisory: Inheritance Tax, Trusts & Estates)

Loretta Ly (Mark Davies & Associates, London) (Advisory: Inheritance Tax, Trusts & Estates)

Joshua Tennant (Buzzacott LLP, London) (Advisory: Inheritance Tax, Trusts & Estates)

Adam Sibley (MW Accountancy Services Ltd, Milton Keynes) (Advisory: Taxation of Individuals)

Thomas Michael Foster (Deloitte LLP, London) (Advisory: Taxation of Major Corporates)

Anna Haworth (RSM, Manchester) (Advisory: Taxation of Major Corporates)

Rona McKee (Deloitte LLP, London) (Advisory: Taxation of Major Corporates)

Distinctions are awarded to candidates whose answers reflect an exceptional level in the Advisory Papers and the Application and Interaction Paper. Distinctions are not awarded for the Awareness Paper.

Results by examination paper

Advisory – Taxation of Owner-Managed Businesses

251 candidates passed this paper out of a total of 564 sitting the examination including 1 candidate being awarded a distinction.

A pass rate of 45%.

Advisory – VAT on UK Domestic Transactions, IPT & SDLT

29 candidates passed this paper out of a total of 63 sitting the examination.

A pass rate of 46%.

Advisory – Inheritance Tax, Trusts & Estates

69 candidates passed this paper out of a total of 89 sitting the examination including 5 candidates being awarded a distinction.

A pass rate of 78%.

Advisory – Human Capital Taxes

24 candidates passed this paper out of a total of 56 sitting the examination.

A pass rate of 43%.

Advisory – Taxation of Individuals

223 candidates passed this paper out of a total of 574 sitting the examination with 1 candidate being awarded a distinction.

A pass rate of 39%.

Advisory – VAT on Cross-Border Transactions & Customs Duties

23 candidates passed this paper out of a total of 39 sitting the examination.

A pass rate of 59%.

Advisory – Taxation of Major Corporates

163 candidates passed this paper out of a total of 262 sitting the examination with 3 candidates being awarded a distinction.

A pass rate of 62%.

Awareness Paper

315 candidates passed this paper out of a total of 416 sitting the examination.

A pass rate of 76%.

Application and Interaction Paper

200 candidates passed this paper out of a total of 406 sitting the examination.

A pass rate of 49%.

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 18,500 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.