

## PASS AND PRIZE LIST

24 January 2024

### THE CHARTERED TAX ADVISER EXAMINATION – November 2023

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 864 candidates in November 2023. There were also a further 276 candidates who sat one or more papers on the ACA CTA Joint Programme (with ICAEW) and 20 candidates sat a paper on the CA CTA Joint Programme (with ICAS). In addition, 1,000 Tax Pathway candidates sat a combination of ATT and CTA papers.

The Institute President, Gary Ashford, commenting on the results said:

"I would like to offer my heartfelt 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 November 2023 examination session. They should be really proud of their hard work, dedication and effort, it has paid off.

246 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 60 candidates who were on the ACA CTA Joint Programme, 4 candidates who were on the CA CTA Joint Programme and 51 candidates who have now fully completed the ATT CTA Tax Pathway by passing the CTA element.

We look forward to welcoming those 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 Nicholas Alexander Skidmore of Brierley Hill where he is employed by Bache Brown & Co Ltd.

**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 Jack Saunders of Stafford where he is employed by Deans Accountants.

**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 Alex Jane Gear of Wickford, who is employed by Grant Thornton UK LLP in London.

**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 Isobel Ruth Kimber of Harrogate where she is employed by Saffery LLP.

**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 Zoe Grace Dixon of Derby, who is employed by KPMG LLP in Reading.

**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 Paul John Lilburn Moth of Belfast where he is employed by Grant Thornton.

**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 Shannon Olivia Goodwin of Benfleet, who is employed by Haysmacintyre LLP 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 Jessica Heinen of Exeter where she is employed by PKF Francis Clark.

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

The medal has been awarded to William James House of Henley on Thames, who is employed by BDO 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 Shona Barker of London.

**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 Matthew Poole of London where he is employed by EY.

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

The prize has been awarded to Jack Saunders, winner of the Gilbert Burr 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

Bryony Catherine Lewis (Azets, Cardiff)  
Jack Saunders (Deans Accountants, Stafford)

Advanced Technical: Domestic Indirect Taxation

Alex Jane Gear (Grant Thornton UK LLP, London)  
Jack Morris-Reade (PwC, Birmingham)  
Syed Zaidi (Deloitte LLP, London)

Advanced Technical: Inheritance Tax, Trusts & Estates

Isobel Ruth Kimber (Saffrey LLP, Harrogate)

Advanced Technical: Human Capital Taxes

Zoe Grace Dixon (KPMG LLP, Reading)  
Amy Jade Lily Rubens (Anderson Anderson Brown LLP, London)

Advanced Technical: Taxation of Individuals

Paul John Lilburn Moth (Grant Thornton, Belfast)

Advanced Technical: Cross-Border Indirect Taxation

Jessica Heinen (PKF Francis Clark, Exeter)  
Shray Patel (PwC, London)

Advanced Technical: Taxation of Larger Companies and Groups

Seth Abramson (EY, Leeds)  
Stephen Elhabbal (Mishcon de Reya LLP, London)  
Shannon Olivia Goodwin (Haysmacintyre LLP, London)  
Jonathan Harvey (Moore Kingston Smith Group Services, London)  
Dominic Hughes (RSM UK, Crawley)  
Muhammad Malek (RSM UK, Leicester)

Application and Professional Skills: Taxation of Individuals

Timothy James Bird (Bishop Fleming LLP, Exeter)  
Nicholas Alexander Skidmore (Bache Brown & Co Ltd, Brierley Hill)  
Ross Mitchel Smith (Kreston Reeves LLP, London)

Application and Professional Skills: Taxation of Owner-Managed Businesses

Shona Barker (London)  
Stuart Lewis Fisher (PwC, Birmingham)  
Matthew Poole (EY, London)

Application and Professional Skills: Inheritance Tax, Trusts & Estates

James Edward Pring (Dixon Wilson Chartered Accountants, 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

219 candidates passed this paper out of a total of 540 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 41%.

#### Domestic Indirect Taxation

17 candidates passed this paper out of a total of 60 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 28%.

#### Inheritance Tax, Trusts & Estates

28 candidates passed this paper out of a total of 83 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 34%.

#### Human Capital Taxes

15 candidates passed this paper out of a total of 59 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 25%.

#### Taxation of Individuals

133 candidates passed this paper out of a total of 306 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 43%.

#### Cross-Border Indirect Taxation

16 candidates passed this paper out of a total of 40 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 40%.

#### Taxation of Larger Companies and Groups

133 candidates passed this paper out of a total of 219 sitting the examination with 6 candidates being awarded a distinction. A pass rate of 61%.

### **Awareness**

105 candidates passed this paper out of a total of 167 sitting the examination. A pass rate of 63%.

### **Application and Professional Skills**

#### Taxation of Individuals

53 candidates passed out of a total of 93 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 57%.

#### Taxation of Larger Companies and Groups

38 candidates passed this paper out of a total of 76 sitting the examination. A pass rate of 50%.

#### Taxation of Owner-Managed Businesses

81 candidates passed this paper out of a total of 186 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 44%.

#### Human Capital Taxes

10 candidates passed this paper out of a total of 23 sitting the examination. A pass rate of 43%.

#### VAT & Other Indirect Taxes

15 candidates passed this paper out of a total of 29 sitting the examination. A pass rate of 52%.

#### Inheritance Tax, Trusts & Estates

20 candidates passed this paper out of a total of 34 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 59%.

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 19,900 members who have the practising title of ‘Chartered Tax Adviser’ and the designatory letters ‘CTA’, to represent the leading tax qualification.