

PASS AND PRIZE LIST

24 July 2019

THE CHARTERED TAX ADVISER EXAMINATION – May 2019

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 1,526 candidates on 8 and 9 May 2019. In addition, 638 Tax Pathway candidates sat a combination of ATT and CTA papers.

The Institute President, Glyn Fullelove, 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 May 2019 examination. 132 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 30 candidates who were on the ACA CTA Joint Programme and 23 candidates who have now fully completed the Tax Pathway by passing the CTA element.

A large number of candidates took advantage of the transitional provision which allows them extra time to sit their Principles of Accounting computer based exam after completing all of their written papers."

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 Advanced Technical Papers (all at the same sitting).

The medal has been awarded to Florence Barnes of London, where she is employed by Macfarlanes LLP.

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 Lewis Anthony McDonald of Southampton, where he is employed by PwC.

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 Josef Szekeres of London, where he 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 Erica Catherine White of Nelson who is employed by Saffery Champness LLP in Harrogate.

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 Jacob William Inson Stokes of Cannock who is employed by Deloitte LLP in Birmingham.

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 Marion Denby of Cambridge, where she is employed by Deloitte 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 Sophie Randle of Coton Meadows who is employed by Deloitte LLP in Birmingham.

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 Hannah Emmett of St Ives who is employed by EY in Cambridge.

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

The medal has been awarded to Luke Hanratty of Thame who is employed by Saffery Champness LLP in High Wycombe.

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

The medal has been awarded to Louisa Lingard of London, where she is employed by EY.

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 Tamara Shaw of Cheltenham who is employed by Ballards LLP in Hampton Lovett.

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

The prize has been awarded to Marion Denby, winner of the Ronald Ison 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:

Lewis Anthony McDonald (PwC, Southampton) (Advanced Technical: Taxation of Owner Managed Businesses)
Christopher Turner (EY, London) (Advanced Technical: Taxation of Owner Managed Businesses)

Marion Denby (Deloitte LLP, Cambridge) (Advanced Technical: Taxation of Individuals)
Tamara Shaw (Ballards LLP, Hampton Lovett) (Advanced Technical: Taxation of Individuals)
Jordan Armstrong (Grunberg and Co Ltd, London) (Advanced Technical: Taxation of Individuals)
Sarah Greenaway (Grant Thornton UK LLP, Bristol) (Advanced Technical: Taxation of Individuals)
Natasha Mary Lines (Haines Watts London LLP, London) (Advanced Technical: Taxation of Individuals)
Kerrie Louise Willis (RSM UK, London) (Advanced Technical: Taxation of Individuals)
Kiera Harrison (UHY Hacker Young, Manchester) (Advanced Technical: Taxation of Individuals)
Jemma Fleming (EY, London) (Advanced Technical: Taxation of Individuals)
Daniel Simper (PEM, Cambridge) (Advanced Technical: Taxation of Individuals)

Hannah Emmett (EY, Cambridge) (Advanced Technical: Cross-Border Indirect Taxation)

Sophie Randle (Deloitte LLP, Birmingham) (Advanced Technical: Taxation of Major Corporates)

Louisa Lingard (EY, London) (Application and Professional Skills: Human Capital Taxes)
Katherine Dziewulski (RSM UK, Reading) (Application and Professional Skills: Human Capital Taxes)
David Blackler (Deloitte LLP, London) (Application and Professional Skills: Human Capital Taxes)

Kelly Scrutton (BDO, Ipswich) (Application and Professional Skills: Inheritance Tax, Trusts & Estates)
John Kean (Newtongrange) (Application and Professional Skills: Inheritance Tax, Trusts & Estates)

Distinctions are awarded to candidates whose answers reflect an exceptional level in the Advanced Technical Papers and the Application and Professional Skills Paper. Distinctions are not awarded for the Awareness Paper.

RESULTS BY EXAMINATION

Advanced Technical

Taxation of Owner-Managed Businesses

250 candidates passed this paper out of a total of 660 sitting the examination including 2 candidates being awarded a distinction. A pass rate of 38%.

Domestic Indirect Taxation

28 candidates passed this paper out of a total of 66 sitting the examination. A pass rate of 42%.

Inheritance Tax, Trusts & Estates

37 candidates passed this paper out of a total of 89 sitting the examination. A pass rate of 42%.

Human Capital Taxes

20 candidates passed this paper out of a total of 50 sitting the examination. A pass rate of 40%.

Taxation of Individuals

344 candidates passed this paper out of a total of 529 sitting the examination with 9 candidates being awarded a distinction. A pass rate of 65%.

Cross-Border Indirect Taxation

20 candidates passed this paper out of a total of 52 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 38%.

Taxation of Major Corporates

112 candidates passed this paper out of a total of 202 sitting the examination with 1 candidate being awarded a distinction. A pass rate of 55%.

Awareness

139 candidates passed this paper out of a total of 182 sitting the examination. A pass rate of 76%.

Application and Professional Skills

Taxation of Individuals

21 candidates passed out of a total of 48 sitting the examination. A pass rate of 44%.

Taxation of Larger Companies and Groups

23 candidates passed this paper out of a total of 47 sitting the examination. A pass rate of 49%.

Taxation of Owner-Managed Businesses

122 candidates passed this paper out of a total of 206 sitting the examination. A pass rate of 59%.

Human Capital Taxes

18 candidates passed this paper out of a total of 31 sitting the examination with 3 candidates being awarded a distinction. A pass rate of 58%.

VAT & Other Indirect Taxes

14 candidates passed this paper out of a total of 25 sitting the examination. A pass rate of 56%.

Inheritance Tax, Trusts & Estates

26 candidates passed this paper out of a total of 46 sitting the examination with 2 candidates being awarded a distinction. A pass rate of 57%.

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.