

PASS AND PRIZE LIST

17 January 2018

THE CHARTERED TAX ADVISER EXAMINATION – November 2017

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 1,498 candidates on 7 and 8 November 2017.

The Institute President, John Preston, commenting on the results said:

"I would like to offer my congratulations to all 1,120 of the candidates who have made progress towards becoming a Chartered Tax Adviser as a result of passing one or more papers at the November 2017 examination. 302 candidates have now successfully completed all of the CTA examinations (including 22 who were on the ACA CTA Joint Programme) and we very much look forward to them becoming members of the Institute in the near future."

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 James Lawton of Prescott who is employed by BDO LLP in Liverpool.

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 Emma Marguerite Aish-Lyons of Ottershaw who is employed by BDO LLP in Guildford.

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 Oliver Jackson of London, where he is employed by Dixon Wilson Chartered Accountants.

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 Victoria Bell of Wellingborough who is employed by BPP Professional Education in London.

The John Wood Medal for the candidate with the highest mark in the Advisory Paper on Advanced Corporation Tax.

The medal has been awarded to Ryan James Stowers of Peterborough, where he is employed by Saffery Champness.

The John Beattie Medal for the candidate with the highest mark in the Advisory Paper on Human Capital Taxes.

The medal has been awarded to Catherine Edwards of Bristol, where she is employed by Deloitte LLP.

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 Hannah Ching Mui Wu of London who is employed by BDO LLP in Reading.

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

The medal has been awarded to Steven James Carson of Ballymena who is employed by Harbinson Mulholland in Belfast.

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

The medal has been awarded to Neavana Martin of Christchurch who is employed by Westlake Clark in New Milton.

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

The prize has been awarded to Robert Thomas of London, where he is employed by Latham & Watkins.

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

The prize has been awarded to Oliver Jackson, winner of the Spofforth Medal.

The Victor Durkacz Medal has 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:

Amy Louise Armitage (HB Accountants, Hoddesdon) (Advisory: Inheritance Tax, Trusts & Estates)
Sarah Rachel Brown (Francis Clark LLP, Exeter) (Advisory: Inheritance Tax, Trusts & Estates)
Laura Corbet (Grant Thornton (UK) LLP, St Peter Port, Guernsey) (Advisory: Inheritance Tax, Trusts & Estates)
Frances Davies (Blick Rothenberg, London) (Advisory: Inheritance Tax, Trusts & Estates)
Kevin Peter Francis (Larking Gowen, Norwich) (Advisory: Inheritance Tax, Trusts & Estates)
Oliver Jackson (Dixon Wilson Chartered Accountants, London) (Advisory: Inheritance Tax, Trusts & Estates)
Ashley Michael Partridge (George Ide LLP, Chichester) (Advisory: Inheritance Tax, Trusts & Estates)
Nicola Whyte (PwC, Newcastle upon Tyne) (Advisory: Inheritance Tax, Trusts & Estates)

Victoria Bell (BPP Professional Education, London) (Advisory: Taxation of Individuals)

Jonathan Bradford (KPMG, London) (Advisory: Advanced Corporation Tax)
Harpreet Kaur (Brebners, London) (Advisory: Advanced Corporation Tax)
Ryan James Stowers (Saffery Champness, Peterborough) (Advisory: Advanced Corporation Tax)

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

264 candidates passed this paper out of a total of 520 sitting the examination.
A pass rate of 51%.

Advisory – VAT on UK Domestic Transactions, IPT & SDLT

7 candidates passed this paper out of a total of 47 sitting the examination.
A pass rate of 15%.

Advisory – Inheritance Tax, Trusts & Estates

40 candidates passed this paper out of a total of 49 sitting the examination including 8 candidates being awarded a distinction.
A pass rate of 82%.

Advisory – Human Capital Taxes

36 candidates passed this paper out of a total of 62 sitting the examination.
A pass rate of 58%.

Advisory – Taxation of Individuals

220 candidates passed this paper out of a total of 454 sitting the examination including 1 candidate being awarded a distinction.
A pass rate of 48%.

Advisory – VAT on Cross-Border Transactions & Customs Duties

39 candidates passed this paper out of a total of 61 sitting the examination.
A pass rate of 64%.

Advisory – Advanced Corporation Tax

75 candidates passed this paper out of a total of 142 sitting the examination with 3 candidates being awarded a distinction.
A pass rate of 53%.

Awareness Paper

422 candidates passed this paper out of a total of 593 sitting the examination.
A pass rate of 71%.

Application and Interaction Paper

182 candidates passed this paper out of a total of 390 sitting the examination.
A pass rate of 47%.

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 18,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.