THE CHARTERED TAX ADVISER EXAMINATION – November 2016

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 1,461 candidates on 1 and 2 November 2016.

The Institute President, Bill Dodwell, commenting on the results said:

"I would like to offer my congratulations to all 1,025 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 2016 examination. 374 candidates have now successfully completed all of the CTA examinations (including 20 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. I was also delighted to see the significantly increased number of examination candidates as compared to this time last year."

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 Thomas Acland of Uxbridge who is employed by Kingston Smith LLP in London.

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 Mohammad Qasim Javid of Newport who is employed by Broomfield & Alexander in Cardiff.

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 Natasha Faye Warren of Brentwood who is employed by Rickard Luckin Ltd in Chelmsford.

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 Andrew John Laurie of Aberdeen, where he is employed by Hall Morrice.

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 Hannah Barraclough of Leeds, where she is employed by Grant Thornton UK LLP.

The Ian Walker Medal for the candidate with the highest mark in the Awareness Paper.
The medal has been awarded to Edward Andrew Symons of Penzance, where he is employed by Walker Moyle Chartered Accountants.
The Avery Jones Medal for the candidate with the highest mark in the Application and Interaction Paper. The medal has been awarded to Jessica Helen King of Bristol, where she is employed by Burges Salmon LLP.

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 Mohammad Qasim Javid, winner of the Gilbert Burr Medal.

The Wolters Kluwer Prize for the candidate with the highest distinction mark. The prize has been awarded to Hannah Barraclough, winner of the John Wood Medal.

The Victor Durkacz Medal and the Wreford Voge 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:

- Thomas Acland (Kingston Smith LLP, London) (Advisory: Advanced Corporation Tax)
- Jonathan Allwood (BDO, Nottingham) (Advisory: Taxation of Individuals)
- Hannah Barraclough (Grant Thornton UK LLP, Leeds) (Advisory: Advanced Corporation Tax)
- Matthew Brown (Basingstoke) (Advisory: Taxation of Individuals)
- Peter Budden (PwC, Birmingham) (Advisory: Taxation of Individuals)
- Victoria Eloise Carpenter (Squires Sanders & Dempsey (UK) LLP, Manchester) (Advisory: Taxation of Owner-Managed Businesses)
- Sam Clothier (BDO, Bristol) (Advisory: Taxation of Owner-Managed Businesses)
- Michelle Stacey Denny (Kingston Smith LLP, London) (Advisory: Taxation of Individuals)
- Richard James Grimster (Price Bailey, Cambridge) (Advisory: Advanced Corporation Tax)
- Mohammad Qasim Javid (Broomfield & Alexander, Cardiff) (Advisory: Taxation of Owner-Managed Businesses)
- Jessica Helen King (Burges Salmon LLP, Bristol) (Application and Interaction)
- Andrew John Laurie (Hall Morrice, Aberdeen) (Advisory: Taxation of Individuals)
- Alexandra Mackay (Deloitte LLP, London) (Advisory: Taxation of Individuals)
- Julia Redman (EY, Edinburgh) (Advisory: Advanced Corporation Tax)
- Thomas Savary (PwC LLP, Birmingham) (Advisory: Taxation of Individuals)
- Elizabeth Shanahan (Osborne Clarke, Bristol) (Application and Interaction)
- Alicia Shrimpton (Deloitte LLP, St. Albans) (Advisory: Taxation of Individuals)
- Natasha Faye Warren (Rickard Luckin Ltd, Chelmsford) (Advisory: Inheritance Tax, Trusts & Estates)
- Alice Whalley (London) (Advisory: Taxation of Individuals)
- Nicholas Young (EY, Leeds) (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
399 candidates passed this paper out of a total of 568 sitting the examination including 3 candidates being awarded a distinction.
A pass rate of 70%.

Advisory – VAT on UK Domestic Transactions, IPT & SDLT
25 candidates passed this paper out of a total of 67 sitting the examination.
A pass rate of 37%.

Advisory – Inheritance Tax, Trusts & Estates
23 candidates passed this paper out of a total of 50 sitting the examination including 1 candidate being awarded a distinction.
A pass rate of 46%.

Advisory – Taxation of Individuals
225 candidates passed this paper out of a total of 396 sitting the examination including 9 candidates being awarded a distinction.
A pass rate of 57%.

Advisory – VAT on Cross-Border Transactions & Customs Duties
20 candidates passed this paper out of a total of 58 sitting the examination.
A pass rate of 34%.

Advisory – Advanced Corporation Tax
86 candidates passed this paper out of a total of 124 sitting the examination with 6 candidates being awarded a distinction.
A pass rate of 69%.

Awareness Paper
397 candidates passed this paper out of a total of 542 sitting the examination.
A pass rate of 73%.

Application and Interaction Paper
228 candidates passed this paper out of a total of 402 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 18,000 members have the practising title of ‘Chartered Tax Adviser’ and the designatory letters ‘CTA’, to represent the leading tax qualification.