

ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – DECEMBER 2017 8 February 2018

Awards, Distinctions and Overall Pass List

The Chartered Institute of Taxation (CIOT), the principal body in the United Kingdom concerned solely with taxation, announced today the results of its ADIT examinations held on 12, 13 and 14 December 2017. A total of 404 students sat exams in December, in 40 cities around the world, including the first ever ADIT exam sittings in Atlanta, Canberra and Hamburg.

309 students passed at least one December 2017 ADIT exam. A total of 55 students (including six with distinction) have completed ADIT in the last six months, and can now add the post-nominals 'ADIT' after their name.

The ADIT qualification is now held by tax practitioners in 69 countries and territories, and 190 students have successfully completed the qualification over the last twelve months.

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

“On behalf of the Institute I offer congratulations to candidates on their ADIT achievements during last December’s exams.

“The number of students sitting and passing ADIT exams has continued to grow, and candidates come from more countries than ever before. This is indicative of the ever-greater recognition afforded to this qualification, as a means of demonstrating and improving one’s understanding of international tax concepts. It is also a test of one’s ability to apply that understanding across a range of real-world situations.

“Any student who successfully completes the ADIT qualification should feel incredibly proud to join the community of ADIT holders, all of whom have proven their academic aptitude in the study of international tax and many of whom have chosen to continue their relationship with the Institute by becoming International Tax Affiliates of the CIOT.

“I am delighted to see a number of UK HM Revenue & Customs’ employees among the highest scoring students who qualify for the distinction grade and the various awards offered for the best exam performances. ADIT is now recognised as an important qualification and a mark of genuine quality in international tax practice, by revenue authorities in a number of countries.

“The international tax landscape continues to evolve, and ADIT will continue to develop in order to ensure that the ADIT benchmark remains able to meet the needs of the profession; we look forward to the first sitting of our new Brazil exam option in June 2018, as well as a second yearly sitting for our popular EU VAT option this December.”

Awards

The Heather Self Medal for the best performance in Paper 1 – Principles of International Taxation

The medal has been awarded to Mr Konstantinos Krimpas of Chalindri, Greece, who is employed by PwC.

The Raymond Kelly Medal for the best performance in Paper 2 – Advanced International Taxation (Jurisdiction): United Kingdom option

The medal has been awarded to Ms Elinor Crockford of Abingdon, United Kingdom, who is employed by HMRC in London.

The Worshipful Company of Tax Advisers Medal for the best overall performance in Paper 3 – Advanced International Taxation (Thematic)

The medal has been awarded to Mr Sam El-Grew of Isleworth, United Kingdom, who is employed by HMRC in London and sat Paper 3.01: EU Direct Tax option.

The Croner-i Prize for the best performance in Paper 3 – Advanced International Taxation (Thematic): Transfer Pricing option

The prize has been awarded to Mr Ryan McMahon of Watford, United Kingdom, who is employed by HMRC in London.

Distinctions were awarded for excellence in three examinations, or two examinations and an extended essay, to the following successful candidates:

- Dr Matthew Bacon of London, United Kingdom, who is employed by HMRC;
- Mr Damon Goudie of Aberdeen, United Kingdom, who is employed by HMRC in Liverpool;
- Mr Alexander Haller of Munich, Germany, who is employed by WTS;
- Mr Rory McGrath of Leeds, United Kingdom, who is employed by HMRC;
- Mr Ryan McMahon of Watford, United Kingdom, who is employed by HMRC in London; and
- Mr Aris Michael Michaelides of Nicosia, Cyprus, who is employed by Deloitte.

As a result of the December 2017 examinations, the following individuals have now completed all the components to be awarded the ADIT qualification and may now use the designatory letters 'ADIT':

Arun, S R (Wembley, United Kingdom)	Langford, I (Reading, United Kingdom)
Bacon, M (London, United Kingdom) *	Latisenoks, A (Nicosia, Cyprus)
Bees, H (London, United Kingdom)	Leung, H K A (Hong Kong)
Boeriu, R (London, United Kingdom)	MacHado, T (St Helier, Channel Islands)
Caruana, K (Ghaxaq, Malta)	Mastacaneanu, I D (Piatra Neamt, Romania)
Chrysostomou, A (Limassol, Cyprus)	McGrath, R (Leeds, United Kingdom) *
Clarke, A (Dublin, Ireland)	McMahon, R (Watford, United Kingdom) + *
Constantinou, D (Nicosia, Cyprus)	Mezina, E (Doha, Qatar)
Dickson, A J R (Sevenoaks, United Kingdom)	Michaelides, A M (Nicosia, Cyprus) *
Dimofanous, S (Limassol, Cyprus)	Micouris, G (Nicosia, Cyprus)
Dippie, S (Livingston, United Kingdom)	Muscat, T M (St Paul's Bay, Malta)
El-Grew, S (Isleworth, United Kingdom) +	Nicolaou, M (Nicosia, Cyprus)
Evripidou, C (Limassol, Cyprus)	Oanea, N L (Bucharest, Romania)
Gorobchenko, A (London, United Kingdom)	O'Neill, E (Strathaven, United Kingdom)
Goudie, D (Aberdeen, United Kingdom) *	Papanicolaou, K (Nicosia, Cyprus)
Greenwood, J L (Welwyn, United Kingdom)	Pu, Y (Hong Kong)
Grynova, K (London, United Kingdom)	Rychikhina, E (London, United Kingdom)
Guan, N (Hong Kong)	Savu, S (Targu Jiu, Romania)
Gyan-Quansah, A (Accra, Ghana)	Shah, T (Ahmedabad, India)
Haller, A (Munich, Germany) *	Simpson, L (Stillorgan, Ireland)
Huszar, E (London, United Kingdom)	Stylianou, S (Nicosia, Cyprus)
Invernizzi, B (Cremeno, Italy)	Temenou, M (Limassol, Cyprus)
Kamperi, E (Athens, Greece)	Thakral, S (Hisar, India)
Kashalaba, J (Dar es Salaam, Tanzania)	Tong, M Y (Hong Kong)
Kouali, A (Limassol, Cyprus)	White, A (Dubai, United Arab Emirates)
Langford, D (Reading, United Kingdom)	Yenagrites, M (Limassol, Cyprus)

+ = Award Winner

* = Distinction for overall performance in three examinations, or two examinations and an extended essay

Candidates may present an extended essay in place of either Paper 2 or Paper 3. The following candidates successfully completed an extended essay in the period between August 2017 and January 2018 and completed the required examination papers prior to the December 2017 sitting. Therefore, they have now completed all the components to be awarded the ADIT qualification and may use the designatory letters 'ADIT':

Pinisetty, S P (Hyderabad, India)
Regensburger, B (Berlin, Germany)

Wilson, P (Singapore)

The following candidates have met the ACA CTA Joint Programme examination requirements of the Chartered Institute of Taxation and the Institute of Chartered Accountants in England and Wales as a result of the ADIT December 2017 examination session:

Fox, J (High Wycombe, United Kingdom)

Watts, B (Chester, United Kingdom)

Candidates who have passed individual papers are listed in the **December 2017 Paper Pass List**, available at www.adit.org.uk/results.

Results Statistics

Paper 1

Pass	138
Fail	45
Total number of candidates	183
Pass rate	75%

Paper 2.09 (UK)

Pass	18
Fail	19
Total number of candidates	37
Pass rate	49%

	Paper 3.01 (EU Direct Tax)	Paper 3.03 (Transfer Pricing)
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Pass	13	162
Fail	11	38
Total number of candidates	24	200
Pass rate	54%	81%

FOR INFORMATION:

Our goal is to make ADIT a truly international qualification. As this vision is realised, international tax practitioners moving from one country to another will share an internationally recognised qualification that sets a global benchmark in international tax expertise. The ADIT standard is supervised by an Academic Board of distinguished and highly respected international tax professionals.

ADIT is a modular qualification with three examinations, of which Paper 2 or Paper 3 may be substituted with an extended essay. Those who have completed all the elements to be awarded the qualification may use the designatory letters 'ADIT'. ADIT is a free-standing qualification which will not give the right to membership of the Chartered Institute of Taxation. However, ADIT holders may apply to become an 'International Tax Affiliate of the Chartered Institute of Taxation'. This ongoing link with the CIOT will entitle the individual to receive a number of benefits.

The Chartered Institute of Taxation (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.

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