



## **ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – DECEMBER 2016** 9 February 2017

### **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 13, 14 and 15 December 2016. A total of 337 students sat exams in December, in 40 cities around the world, including new ADIT exam locations in Bahrain, Ethiopia, Georgia and Liberia.

218 students passed at least one December 2016 ADIT exam. A total of 52 students (including eight with distinction) have completed ADIT in the last six months, and can now add the post-nominals 'ADIT' after their name, including the first student to achieve ADIT from Mexico.

590 tax practitioners now hold the ADIT qualification, in more than 60 countries. 2016 was a record-breaking year for ADIT, with more students than ever before registering to pursue the qualification and 138 students successfully completing the qualification over the last twelve months.

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

"I would like to take the opportunity to offer congratulations to the newest cohort of successful ADIT candidates.

"ADIT is increasingly perceived as a premier international tax qualification by students and employers around the world. Candidates who achieve ADIT should therefore feel very proud of their success, as they have demonstrated a very strong understanding of both the theoretical underpinnings and real-world application of international tax concepts.

"As the number of candidates pursuing and achieving ADIT continues to grow, the value of ADIT to those who hold the qualification, and their employers, continues to increase, as ADIT provides a common language in international tax learning and certification to firms and practitioners around the world.

"We note that the number and diversity of tuition providers who offer international tax learning to ADIT candidates has never been greater, and we extend our congratulations to tuition providers for their role in helping candidates to prepare for their ADIT exams. With continuing advances in areas such as online tuition, which enable international tax professionals from all backgrounds and experience levels to pursue ADIT-relevant programmes, we expect ADIT learning to become ever-more visible and accessible to potential audiences."

### **Awards**

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

The medal has been awarded to Miss Naomi Beth Wells of Twickenham, United Kingdom, who is employed by Wilkins Kennedy in London.

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

The medal has been awarded to Mr Fred Hill of Thatcham, United Kingdom, who is employed by EY in London.

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

The medal has been awarded to Mr Erlantz Carus of London, United Kingdom, who is employed by Deloitte and sat Paper 3.01: EU Direct Tax option.

**The Wolters Kluwer Prize for the best performance in Paper 3 – Advanced International Taxation (Thematic): Transfer Pricing option**

The prize has been awarded to Mr Syed Emdad Ali Shah of Doha, Qatar, who is employed by PwC.

**Distinctions were awarded for excellence in three examination papers, to the following successful candidates:**

- Mr Andrew Ahabwe of Kampala, Uganda, who is employed by the Uganda Revenue Authority;
- Ms Vidya Harish of Cork, Ireland;
- Mr Vasileios Kouris of Geneva, Switzerland, who is employed by Procter & Gamble in Petit Lancy;
- Mr Richard Libisch of Dublin, Ireland, who is employed by KPMG;
- Ms Yulia Logunova of Senningerberg, Luxembourg, who is employed by Rakuten;
- Mrs Kathleen Meg Swanson of Cuffley, United Kingdom, who is employed by Mayer Brown in London;
- Mr John Woods of London, United Kingdom, who is employed by British American Tobacco; and
- Ms Xiao Hui Zou of Singapore.

**As a result of the December 2016 examinations, the following individuals have now completed all the components to be awarded the ADIT qualification and may now use the designatory letters 'ADIT':**

Ahabwe, A (Kampala, Uganda) *	Libisch, R (Dublin, Ireland) *
Au, S L (Broadway, Hong Kong)	Logunova, Y (Senningerberg, Luxembourg) *
Butler, L R (Middlewich, United Kingdom)	Lygo, A J (Baar, Switzerland)
Carus, E (London, United Kingdom) +	Magembe, V Y (Kampala, Uganda)
Cerfontaine, F B J (London, United Kingdom)	Mandru, A (Bucharest, Romania)
Chakraborty, S (Navi Mumbai, India)	Manea, A M (Bucharest, Romania)
Chaulagain, N (Uxbridge, United Kingdom)	Mutlow, C (Bishop's Stortford, United Kingdom)
Chawla, H S (Delhi, India)	O'Callaghan, G (London, United Kingdom)
Cristian, A (Bucharest, Romania)	Paterson, M S (Livingston, United Kingdom)
Damian, D H (Jakarta, Indonesia)	Price, A (Manchester, United Kingdom)
De Alba, G (Madrid, Spain)	Ricketts, K J (London, United Kingdom)
Dhameja, S (Midrand, South Africa)	Ryan, S (Dublin, Ireland)
Dus, Z (Kepno, Poland)	Schwarzl, C (Singapore)
Galineau, C L (London, United Kingdom)	Stansfield, M (Hassocks, United Kingdom)
Gonçalves, A R (Aarau, Switzerland)	Swanson, K M (Cuffley, United Kingdom) *
Harish, V (Cork, Ireland) *	Tambunan, A (Jakarta, Indonesia)
Hughes, D (Pontefract, United Kingdom)	Thompson, L (London, United Kingdom)
Ilin, A (Jeleznodorozny City, Russian Federation)	Tornea, I (Bucharest, Romania)
Khanna, K (New Malden, United Kingdom)	Tusiime, M (Kampala, Uganda)
Korres, L (Athens, Greece)	Woods, J (London, United Kingdom) *
Kouris, V (Geneva, Switzerland) *	Wray, M (Purley, United Kingdom)
Lampiris, N (Paris, France)	Zou, X H (Singapore) *
Lewis, B R (Plymouth, United Kingdom)	

+ = Award Winner

\* = Distinction for overall performance in three examination papers or two examination papers and an extended essay

## Results Statistics

### Principles of International Taxation (Paper 1)

Pass	105
Fail	67
Total candidates	<hr/> 172
Pass rate	61%

### United Kingdom (Paper 2.09)

Pass	19
Fail	26
Total candidates	<hr/> 45
Pass rate	42%

### EU Direct Tax (Paper 3.01)

### Transfer Pricing (Paper 3.03)

Pass	24	85
Fail	13	27
Total candidates	<hr/> 37	<hr/> 112
Pass rate	65%	76%

**Candidates may choose to present an extended essay in place of either a Paper 2 or Paper 3 exam. The following candidates successfully completed an extended essay in the period between August 2016 and January 2017, having completed the required examination papers prior to the December 2016 sitting. As a result, they have now completed all the components to be awarded the ADIT qualification and may use the designatory letters 'ADIT':**

Ahtchieva, G V (Sofia, Bulgaria)  
Ger, B (Cape Town, South Africa)  
Gheorghe, G (Ploiesti, Romania)  
Kolosov, V (Mexico City, Mexico)

Muscat, A (Mgarr, Malta)  
Olenik, K (Neuchatel, Switzerland)  
Teodoru, L M (Caracal Olt, Romania)

Candidates who have passed individual papers are listed in the **December 2016 Paper Pass List**, available at [www.adit.org.uk/results](http://www.adit.org.uk/results).

**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 by 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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