

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 June 2017. A record 675 candidates sat exams, in 42 different countries and territories. More than 60% of candidates chose to sit their exams electronically, using the increasingly popular on-screen method. 491 candidates passed at least one ADIT exam in June 2017.

A total of 135 students (including fifteen with distinction) have completed ADIT in the last six months, and can now add the post-nominals 'ADIT' after their name, including the first students to achieve ADIT from Austria, Cambodia, Ghana, Kuwait, Lebanon and Saudi Arabia.

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

"I offer my congratulations to all candidates who were successful in their ADIT exams this June.

"Employers and practitioners throughout the tax profession regard ADIT as a significant standard in international tax learning, which tests candidates' conceptual understanding as well as their ability to apply their knowledge to practical, real-world scenarios. Candidates who sit and pass the ADIT exams should therefore feel very proud of their achievement, as they have demonstrated an important range of international tax skills and accumulated technical knowledge in their chosen subject areas.

"Achieving the ADIT qualification will, for some international tax professionals, be only the first stage of an ongoing relationship with the CIOT, and we hope to welcome the successful ADIT graduates as International Tax Affiliates of the CIOT in due course. We continue to explore new developments aimed at strengthening the post-qualification bond between our Institute and ADIT professionals, and expanding the range of services and benefits available to those who choose to retain a subscription package with the CIOT upon completion of the ADIT qualification.

"At the same time, we always seek to improve the range of services available to students who are still to pursue the ADIT qualification, and to this end we are delighted to have recently introduced a new range of modular certificates. A modular certificate is available on-demand to any ADIT student who has completed both the Principles of International Taxation exam paper and any one of the option papers, and reflects the student's developing expertise in their specialist international tax area as they prepare to sit their third and final ADIT paper."

Information about the new modular certificates can be found at www.adit.org.uk/certificates.

Awards

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

The medal has been awarded to Mr Kurt Farrugia of Naxxar, Malta, who is employed by KPMG in Pieta.

The International Fiscal Association Prize for the best overall performance in Paper 2 – Advanced International Taxation (Jurisdiction)

The prize has been awarded to Miss Naomi Beth Wells of Twickenham, United Kingdom, who is employed by Wilkins Kennedy in London and sat Paper 2.10: United States option.

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

The medal has been awarded to Miss Emily Down of St Albans, United Kingdom, who is employed by Deloitte.

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 John Kagiri of London, United Kingdom, who is employed by PwC and sat Paper 3.04: Upstream Oil and Gas 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 Rory McGrath of Leeds, United Kingdom, who is employed by HMRC.

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

- Ms Sharanne Au of Singapore, who is employed by Shell;
- Mr Graham Peter Brough of London, United Kingdom, who is employed by Baker Botts;
- Miss Wenxin Cao of Shanghai, China;
- Mr Peter Richard Courtney of Edinburgh, United Kingdom, who is employed by HMRC;
- Mr Hugh Douglas of London, United Kingdom, who is employed by GlaxoSmithKline in Brentford;
- Mr Justus Eisenbeiß of Frankfurt Am Main, Germany;
- Miss Nourhan Hesham Samir Elitriby Elitriby of New Cairo, Egypt, who is employed by PwC;
- Mr Fred Hill of Thatcham, United Kingdom, who is employed by EY in London;
- Mr Constantinos Kounnis of Nicosia, Cyprus, who is employed by C. Kounnis & Partners Ltd;
- Ms Alice Muriithi of Nairobi, Kenya;
- Mr Michael Mygiakis of Peristeri Attiki, Greece;
- Mr Syed Emmad Ali Shah of Doha, Qatar, who is employed by PwC;
- Mr Pierre Valentin Tchol Kaldjob of Accra, Ghana, who is employed by PwC;
- Mr Kyran Peng Thomas of London, United Kingdom, who is employed by KPMG; and
- Miss Naomi Beth Wells of Twickenham, United Kingdom, who is employed by Wilkins Kennedy in London.

As a result of the June 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':

Abi Khalil, J (Kahale, Lebanon)	Chong, J C J (London, United Kingdom)
Advani, S (Sharq, Kuwait)	Chui, C (Hong Kong)
Agarwala, K (Penang, Malaysia)	Chukanska, P (Veliko Tarnovo, Bulgaria)
Agius, M (Sta Lucia, Malta)	Costea, M G (Chitila, Romania)
Ahabwe, P (Kampala, Uganda)	Courtney, P R (Edinburgh, United Kingdom) *
Alabbas, Z A A (Dhahran, Saudi Arabia)	Cowie, S (Aberdeen, United Kingdom)
Alamr, L A M (Riyadh, Saudi Arabia)	Creevy, M J B (Maidstone, United Kingdom)
Andreou, P (Limassol, Cyprus)	Cretu, R V (Arges, Romania)
Ardelean, M (Popesti-Leordeni, Romania)	Dar, A H S (Morden, United Kingdom)
Au, S (Singapore) *	Das, P (New Delhi, India)
Ayub, U (Dubai, United Arab Emirates)	Dhanasekaran Marappan, R (Erode, India)
Aziz, T M (Bangalore, India)	Donlon, J (Dublin, Ireland)
Bharatwaj, A (Chennai, India)	Douglas, H (London, United Kingdom) *
Bhatt, F (Mumbai, India)	Egeland, A (Grouville, Channel Islands)
Bhikie, R (Jeddah, Saudi Arabia)	Eisenbeiß, J (Frankfurt Am Main, Germany) *
Brough, G P (London, United Kingdom) *	Elitriby, N H S E (New Cairo, Egypt) *
Bunihizi, W (Kampala, Uganda)	Elkin, E L (Morecambe, United Kingdom)
Carey, A (Dublin, Ireland)	English, D (Thornton Heath, United Kingdom)
Chambers, A S (Lincoln, United Kingdom)	Etheridge, J (London, United Kingdom)
Chapman, P (Liverpool, United Kingdom)	Evans, J P (London, United Kingdom)

Georgiou, A (Nicosia, Cyprus)
Gritsuk, N (Moscow, Russian Federation)
Hann, G (Edinburgh, United Kingdom)
Hartanto, A (Dubai, United Arab Emirates)
Herman, C (Kampot, Cambodia)
Hill, F (Thatcham, United Kingdom) *
Ioannou Koriagina, Y (Limassol, Cyprus)
Jain, K (Chennai, India)
Jayani, L A (Jakarta, Indonesia)
Jones, S (Manchester, United Kingdom)
Kale, S (New York City, United States of America)
Kalogirou, Z (Nicosia, Cyprus)
Kilcoyne, J (Galway, Ireland)
Koleva, Z (Larnaca, Cyprus)
Koteiche, S (Beirut, Lebanon)
Kounnis, C (Nicosia, Cyprus) *
Koutsoumpa, E (Luxembourg, Luxembourg)
Kozolup, A (Westcliff On Sea, United Kingdom)
Kumar, K (Mylapore, India)
Lahman, A (Bucharest, Romania)
Lim, W C (Singapore)
Lodde, L (Oslo, Norway)
Lombardi, M (Ta'xbiex, Malta)
Luo, V (London, United Kingdom)
Mang'oka, L (Nairobi, Kenya)
Marti Beso, I (Maidenhead, United Kingdom)
Martin, J M (Lima, Peru)
McMillan, K (Hertford, United Kingdom)
Meca, M M (Bucharest, Romania)
Mifsud, P (Gharghur, Malta)
Mortell, R (Dublin, Ireland)
Mukatayeva, D (Astana, Kazakhstan)
Muriithi, A (Nairobi, Kenya) *
Murphy, C (Guildford, United Kingdom)
Musau, N (Jersey City, United States of America)
Musoke, S (Kampala, Uganda)
Mygiakis, M (Peristeri Attiki, Greece) *
Nakimuli, J (Kampala, Uganda)
Namata Jumba, W (Kampala, Uganda)
Nath Varma, P (Vacoas, Mauritius)
Negrescu, V (Bucharest, Romania)
Neocleous, S (Nicosia, Cyprus)
Nethersole, J A (Turrumurra, Australia)
Nouayhid, S (Dubai, United Arab Emirates)
Okoyo, G O (Nairobi, Kenya)
Olaniyi, B (Beckenham, United Kingdom)
Panfiloiu, I (Teleorman County, Romania)
Pavlou, M (Nicosia, Cyprus)
Pericleous, M (Nicosia, Cyprus)
Pillay-Maloney, M (Huntingdon, United Kingdom)
Polastri, A L (Brussels, Belgium)
Popa, A A (Bucharest, Romania)
Popescu, O A (Luxembourg, Luxembourg)
Prajakfueangfu, P (Bangkok, Thailand)
Pugacheva, A (Nicosia, Cyprus)
Rahmat Rahayu, B (Birmingham, United Kingdom)
Rasheed, M (Rawalpindi, Pakistan)
Ravindran, B (Chennai, India)
Raza, M (Karachi, Pakistan)
Rosca, I F (Vienna, Austria)
Rujub, M T (Port-Louis, Mauritius)
Santhanagopalakrishnan, B (Chennai, India)
Sawardekar, K (Pune, India)
Scott, J B (Oxford, United Kingdom)
Sey, N A A (Accra, Ghana)
Shah, S E A (Doha, Qatar) *
Shah, U (Dubai, United Arab Emirates)
Shelling, J M (Beckenham, United Kingdom)
Shpakovsky, R (Minsk, Belarus)
Simionescu, C (Sfantu Gheorghe City, Romania)
Sofocleous, L (Larnaca, Cyprus)
Souames, A (Nicosia, Cyprus)
Sunel Wala, H (Chennai, India)
Tamai, G (Luxembourg, Luxembourg)
Tchol Kaldjob, P V (Accra, Ghana) *
Thomas, K P (London, United Kingdom) *
Trang, M (Hemel Hempstead, United Kingdom)
Tsurka, Y (Almaty, Kazakhstan)
Tyrrell, M (Bexleyheath, United Kingdom)
Valliyurnatt, P (Chennai, India)
Van Lare, M E (London, United Kingdom)
Vyas, J (Mumbai, India)
Walsh, C (Dublin, Ireland)
Wells, N B (Twickenham, United Kingdom) + *
Wijaya, W (Jakarta, Indonesia)
Wong, P W (Renfrew, United Kingdom)
Xin, L Y (Shanghai, China)
Zoradova, M (Douglas, Isle of Man)

+ = Award Winner

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

Results Statistics

	Paper 1
Pass	176
Fail	111
Total number of candidates	<u>287</u>
Pass rate	61%

	Paper 2.01 (Australia)	Paper 2.02 (China)	Paper 2.03 (Cyprus)	Paper 2.04 (Hong Kong)	Paper 2.05 (India)
Pass	3	1	42	3	11
Fail	0	0	12	1	8
Total number of candidates	<u>3</u>	<u>1</u>	<u>54</u>	<u>4</u>	<u>19</u>
Pass rate	100%	100%	78%	75%	58%

	Paper 2.06 (Ireland)	Paper 2.07 (Malta)	Paper 2.08 (Singapore)	Paper 2.09 (UK)	Paper 2.10 (US)
Pass	6	20	17	61	13
Fail	3	1	1	28	10
Total number of candidates	<u>9</u>	<u>21</u>	<u>18</u>	<u>89</u>	<u>23</u>
Pass rate	67%	95%	94%	69%	57%

	Paper 3.01 (EU Direct Tax)	Paper 3.02 (EU VAT)	Paper 3.03 (Transfer Pricing)	Paper 3.04 (Upstream Oil and Gas)
Pass	17	29	112	27
Fail	7	23	16	2
Total number of candidates	<u>24</u>	<u>52</u>	<u>128</u>	<u>29</u>
Pass rate	71%	56%	88%	93%

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 February and July 2017 and completed the required examination papers prior to the June 2017 sitting. Therefore, they have now completed all the components to be awarded the ADIT qualification and may use the designatory letters 'ADIT':

Cao, W (Shanghai, China) *	Rosu, D (Bucharest, Romania)
Ilyas, N A (Watford, United Kingdom)	Storr, A (London, United Kingdom)
Monmousseau, J (Bertrange, Luxembourg)	Vrasida, S (Nicosia, Cyprus)
Papa, G (Nicosia, Cyprus)	

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

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 June 2017 examination session:

Bartlett, R (Birmingham, United Kingdom)	Marr, C (Braintree, United Kingdom)
Bell, C (Reading, United Kingdom)	Morgan, J (Dorking, United Kingdom)
Benedict, M (Broadstairs, United Kingdom)	Nichols, B (Salisbury, United Kingdom)
Broster, J (Dorking, United Kingdom)	Nurpuri, J (Walsall, United Kingdom)
Burton, J (Didcot, United Kingdom)	Patel, K (Harrow, United Kingdom)
Cree, L (London, United Kingdom)	Pierpoint, M (Ormskirk, United Kingdom)
Down, E (St Albans, United Kingdom)	Roberts, A (London, United Kingdom)
East, W (London, United Kingdom)	Rybacka, K (Birmingham, United Kingdom)
Elsley, H (London, United Kingdom)	Shah, P (Wembley, United Kingdom)
Falk, J (Bristol, United Kingdom)	Simson, L (London, United Kingdom)
Fraser, S (Worcester, United Kingdom)	Singh Dhami, N (Leicester, United Kingdom)
Garlick, J (London, United Kingdom)	Talwar, D (Maidenhead, United Kingdom)
Gomez Rico, M (London, United Kingdom)	Theobald, F (London, United Kingdom)
Guth, R (Gerrards Cross, United Kingdom)	Tuffin, C (New Malden, United Kingdom)
Hasson, L (London, United Kingdom)	Walwyn, L A (Reading, United Kingdom)
Kavanagh, F (London, United Kingdom)	Young, D (Oxford, United Kingdom)
Knighton, R (Cardiff, United Kingdom)	

Candidates who have passed individual papers are listed in the **June 2017 Paper Pass List**, available at 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 a thesis. 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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