

## ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – JUNE 2018

9 August 2018

### Module Pass List

Individual module passes are as follows (for details of awards, distinctions and overall passes, please see the separate **June 2018 Awards, Distinctions and Overall Pass List**, available at [www.adit.org.uk/results](http://www.adit.org.uk/results)):

+ = Award Winner

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

### Module 1 – Principles of International Taxation

Abou Sleiman, G (Beirut, Lebanon)	Efstathiou, P (Larnaca, Cyprus)
Akhademe, F (Lagos, Nigeria)	Falzon, M (Siggiewi, Malta)
Al-Alami, L (London, United Kingdom)	Falzon, S (Tarxien, Malta)
Alex, I (Dar es Salaam, Tanzania)	Fouad, L (Cairo, Egypt)
Allen, O O M (Bull Bay, Jamaica)	Gaponenko, A (Dubai, United Arab Emirates)
Alrebdi, S (Riyadh, Saudi Arabia)	Gauci, L (Luqa, Malta)
Alzoubi, A (Jeddah, Saudi Arabia)	Ghuwalewala, R (Dubai, United Arab Emirates)
Amer, R (Cairo, Egypt)	Glover, Y (Sevenoaks, United Kingdom)
Antonescu, E (Bucharest, Romania)	Gordon, S R (St. Catherine, Jamaica)
Athur Ramakrishnan, B (Chennai, India)	Graci, E (Madrid, Spain)
Baheti, C (Mumbai, India)	Grima, L (St. Paul's Bay, Malta)
Bajaj, A (Kingston upon Thames, United Kingdom)	Gubaryeva, G (Kiev, Ukraine)
Balaba, E (Kampala, Uganda)	Gulati, P (New Delhi, India) + *
Baluku, R M (Kampala, Uganda)	Gupta, G (Bangalore, India)
Barinov, A (Brovary, Ukraine)	Gupta, N (Howrah, India)
Belouli, E (Halandri, Athens, Greece)	Hashemi, M (London, United Kingdom)
Benavides Sanchez, A (London, United Kingdom)	Hickling, P (Aberdeen, United Kingdom)
Bheekharry, P (Creve Coeur, Mauritius)	Horn, M L (Oxford, United Kingdom)
Bishop, K L (Blaenrhondda, United Kingdom)	Ianoudova, S (Nicosia, Cyprus)
Blackburn, B (London, United Kingdom)	Ioannou, M (Nicosia, Cyprus)
Bolton, M (Bromley, United Kingdom)	Iordache, M (Bucharest, Romania)
Bors, C (Bucharest, Romania)	Jackson, G (Gibraltar, Gibraltar)
Brolly, C (Bishop's Stortford, United Kingdom)	Jaiswal, A (Singapore)
Budreala, R F (Bucharest, Romania)	Juozaitis, M (Vilnius, Lithuania)
Butler, J (Singapore)	Katrak, Z (Mumbai, India)
Calinovici, E (Bucharest, Romania)	Kemigisha, L (Kampala, Uganda)
Camilleri, R (Luqa, Malta)	Khan, K S (London, United Kingdom)
Casha, I (Attard, Malta)	Kieruzel, J (Richmond, United Kingdom)
Chamria, M (Mumbai, India)	King-Sackie, D T (Paynesville, Liberia)
Charalambous, S (Nicosia, Cyprus)	Kisuu, S M (Nairobi, Kenya)
Chelangat Muzungyo, S (Kampala, Uganda)	Klokkaris, C (Nicosia, Cyprus)
Chigumbu, N (St. Helier, United Kingdom)	Krishnamoorthy, R (Chennai, India)
Chitambala, M C (Manchester, Zambia)	Krok, M (Warsaw, Poland)
Chung, C M (London, United Kingdom)	Lara Hernandez, T M (London, United Kingdom)
De Crouette, P (Sannabis, United Arab Emirates)	Lawal, A (London, United Kingdom)
Desai, E (Mumbai, India)	Le, L (London, United Kingdom)
Dhingra, P (London, United Kingdom)	Leletu, J (Kampala, Uganda)
Dornan, C (Dublin, Ireland)	Li, S (London, United Kingdom)

Liu, J (London, United Kingdom)	Rustamov, M (Limassol, Cyprus)
Loizou, M (Limassol, Cyprus)	Rustus, B E (London, United Kingdom)
MacRae, B (Falkirk, United Kingdom)	Salayeva, A (Nicosia, Cyprus)
Madhukar, S (Bangalore, India)	Sardinha Sepulveda, D (London, United Kingdom)
Magesa, J J (Lusaka, Zambia)	Sarkar, S (Barnet, United Kingdom)
Majumdar, S (New Delhi, India)	Savvides, D (Strovolos, Cyprus)
Mangal, K (Mumbai, India)	Saxton, S C (Nottingham, United Kingdom)
Maniriho, Y (Nairobi, Kenya)	Sciqluna, C (Birkirkara, Malta)
Marin, A (Bucharest, Romania)	Scott, M (London, United Kingdom)
Mashale, R G (Sandton, South Africa)	Scotti, M (Nicosia, Cyprus)
Mees, K J (Charlotte, NC, United States)	Shah, N (Mumbai, India)
Metallidou, A (Athens, Greece)	Sharma, S (New Delhi, India)
Mganwa, R (Dar es Salaam, Tanzania)	Sharp, N P O (London, United Kingdom)
Mihai, C (Bucharest, Romania)	Sharrock, M (Johannesburg, South Africa)
Mooney, C (Dublin, Ireland)	Sheth, S (Mumbai, India)
Moorthy, S M (Chennai, India) *	Silverio Abrantes Gillet, L (St. Ives, United Kingdom)
Murphy, D (Rochdale, United Kingdom)	Sivakumar, A (Chennai, India)
Myznikova, E (Velikiy Novgorod, Russian Federation)	Sundar, P (Chennai, India)
Neokleous, O (Paphos, Cyprus)	Tapeinou, I (Attiki, Greece)
Nicolaou, A (Limassol, Cyprus)	Tapolos, N (Dherynia, Cyprus)
Nitwesiga, G (Kampala, Uganda)	Tercu, A (Bucharest, Romania)
Nukala, S S (Tenali, India)	Thomas, G (Wirral, United Kingdom)
Nurani, N (Luxembourg)	Thomas, K N (Spanish Town, Jamaica)
Omeye, E (Lagos, Nigeria)	Thompson, W (Dubai, United Arab Emirates)
Ononuga, N L (Abuja, Nigeria)	Tolkachev, D (Moscow, Russian Federation)
Onovo, G N (Enugu, Nigeria)	Tripathi, A (Mumbai, India)
Oppong-Kwakye, W (Accra, Ghana)	Ukandu, C O (Lagos, Nigeria)
Orfanides, G (Nicosia, Cyprus)	Unadkat, R (Mumbai, India)
Owiti, S (Nairobi, Kenya)	Vashisht, S (New Delhi, India)
Park, J A (London, United Kingdom)	Vella Marquette, G (Zabbar, Malta)
Pasialounta, M (Larnaca, Cyprus)	Vella, C (Siggiewi, Malta)
Peerthum, Y (London, United Kingdom)	Vella, C M (Dingli, Malta)
Pepper, A (London, United Kingdom) +	Vella, R (Luqa, Malta)
Podsekina, L (Amden, Switzerland)	Vora, T (Mumbai, India)
Przejczowska, A (Chorzów, Poland)	Woo, D (Ann Arbor, MI, United States)
Punwani, T (Mumbai, India)	Wu, D (London, United Kingdom)
Ravindran, N K (Chennai, India)	Wunderley, C (Singapore)
Razorenova, N (Nicosia, Cyprus)	Yassin, K (Dubai, United Arab Emirates)
Robinson, S A (Peterborough, United Kingdom)	Yiallourou, C (Nicosia, Cyprus)
	Zhao, J (London, United Kingdom)

#### **Module 2.01 – Advanced International Taxation (Jurisdiction): Australia option**

Athur Ramakrishnan, B (Chennai, India)	Sivakumar, A (Chennai, India)
Krishnamoorthy, R (Chennai, India)	Sukhadia, S (Ahmedabad, India)
Mehta, H (Ahmedabad, India)	Sundar, P (Chennai, India)
Moorthy, S M (Chennai, India) *	Zeng, S (Canberra, Australia)

#### **Module 2.02 – Advanced International Taxation (Jurisdiction): China option**

Bondi, M (Tunis, Tunisia)	Lui, Y L (Hong Kong)
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#### **Module 2.03 – Advanced International Taxation (Jurisdiction): Cyprus option**

Anastasiou, I (Limassol, Cyprus)	Avgousti, A (Limassol, Cyprus)
Andreou, E (Nicosia, Cyprus)	Christodoulou, E (Nicosia, Cyprus)
Attshlis, M (Limassol, Cyprus)	Christofi, M (Limassol, Cyprus)

Christoforou, C (Athens, Greece)  
Constantinou, C (Limassol, Cyprus)  
Demetriou, M (Larnaca, Cyprus)  
Eleftheriou, M (Nicosia, Cyprus)  
Epifaniou, D (Nicosia, Cyprus)  
Feoktistova, S (Limassol, Cyprus)  
Georgiou, A (Larnaca, Cyprus)  
Georgiou, S (Limassol, Cyprus)  
Hadjiklevoulou, A (Paphos, Cyprus)  
Koutsogeorgas, D (Athens, Greece)  
Manoli, N (Nicosia, Cyprus)  
Mina, Z (Nicosia, Cyprus)  
Nicolaidis, D (Nicosia, Cyprus)

Orfanides, G (Nicosia, Cyprus)  
Palesis, M (Latsia, Cyprus)  
Pattihis, K (Nicosia, Cyprus)  
Salayeva, A (Nicosia, Cyprus)  
Sarri, M (Nicosia, Cyprus)  
Stavrinou, M (Nicosia, Cyprus)  
Toumazou, S (Nicosia, Cyprus)  
Toungoulos, I (Nicosia, Cyprus) +  
Trokkou, O (Larnaca, Cyprus)  
Tsitouras, C (N. Ionia, Greece)  
Vasiliou, V (Nicosia, Cyprus)  
Yiapani, M (Limassol, Cyprus)  
Zieniuk, C A (Limassol, Cyprus)

#### **Module 2.04 – Advanced International Taxation (Jurisdiction): Hong Kong option**

Malkin, N C (Hong Kong)

Zargar, A M (Dubai, United Arab Emirates)

#### **Module 2.05 – Advanced International Taxation (Jurisdiction): India option**

Dossani, A A (Karachi, Pakistan)  
Gulati, P (New Delhi, India) \*  
Gupta, M (New Delhi, India)  
Kirtikar, C (Dubai, United Arab Emirates)  
Madhukar, S (Bangalore, India)  
Murali, A (Chennai, India)

Poddar, S (Navi Mumbai, India)  
Ravindran, N K (Chennai, India)  
Shah, B (Mumbai, India)  
Shah, M (Mumbai, India)  
Sukumar, D (Chennai, India)

#### **Module 2.06 – Advanced International Taxation (Jurisdiction): Ireland option**

Davis, R (Limerick, Ireland)  
O'Reilly, H (Dublin, Ireland)

O'Shea, E (Luxembourg)

#### **Module 2.07 – Advanced International Taxation (Jurisdiction): Malta option**

Aquilina, G (Gharghur, Malta)  
Azzopardi, G (Sannat, Malta)  
Dhuldhoya, V K (Pieta, Malta)  
Minuti, M (Pembroke, Malta)

Vella, C (Siggiewi, Malta)  
Xuereb, C (San Gwann, Malta)  
Zammit, F (Zejtun, Malta)  
Zammit, T (Gudja, Malta)

#### **Module 2.08 – Advanced International Taxation (Jurisdiction): Singapore option**

Chawla, R (New Delhi, India) \*  
Dhora, K A (Jakarta, Indonesia)  
Filimon, E (Zurich, Switzerland)  
Goel, S (New Delhi, India)  
Hemani, M M (Karachi, Pakistan)  
Jain, K (Paris, France)

Milogolov, N (Moscow, Russian Federation)  
Myronov, P (Kiev, Ukraine)  
Nanda, N (New Delhi, India)  
Nguyen, L (Hanoi, Vietnam)  
Shah, N (Mumbai, India)  
Vora, T (Mumbai, India)

#### **Module 2.09 – Advanced International Taxation (Jurisdiction): United Kingdom option**

Akakpo, C (London, United Kingdom)  
Anderson, N (London, United Kingdom)  
Baker, T (London, United Kingdom)  
Barnes, K (Burgess Hill, United Kingdom)  
Basikoro, K (Birmingham, United Kingdom)  
Besson, P (Southport, United Kingdom)  
Black, C J (Edinburgh, United Kingdom)  
Bolton, M (Bromley, United Kingdom)  
Clemente Lorente E (London, United Kingdom)

Cook, A (London, United Kingdom)  
Cunningham, L K (Abingdon, United Kingdom) \*  
Evans, R (Reading, United Kingdom)  
Foster, J (Rochester, United Kingdom)  
George, S (Lichfield, United Kingdom) +  
Gibbs, S J (Stockport, United Kingdom) \*  
González Del Yerro Medina, P (London, United Kingdom)  
Guram, A K (London, United Kingdom)

Guzman Tenorio, A E (London, United Kingdom)  
Hannigan, R (Strabane, United Kingdom)  
Ismail M (Blackburn, United Kingdom)  
Javid, M Q (Newport, United Kingdom)  
Karia, S (Rickmansworth, United Kingdom)  
Kuziv, L (London, United Kingdom)  
Lakshmi Narasimhan, N (Sheffield, United Kingdom)  
Moore, D (London, United Kingdom)  
Nakamura, K (St. Albans, United Kingdom)  
Narvekar, N (London, United Kingdom)  
Nelson, L R (Portadown, United Kingdom)  
Overton, J (Buntingford, United Kingdom)  
Pasternak, M (Isleworth, United Kingdom)

Rainsford, A (Tunbridge Wells, United Kingdom)  
Ramanujam, A (Chennai, India)  
Ramos De Almeida, S B (Ho Chi Minh City, Vietnam)  
Richards, S (Chadwell Heath, United Kingdom)  
Roberts, O (Pinner, United Kingdom)  
Rodgers, C A (Exmouth, United Kingdom)  
Romanczuk, I (Harrow, United Kingdom)  
Sandison, H (London, United Kingdom)  
Shah, A (Harrow, United Kingdom)  
Tázler, R (Budapest, Hungary)  
Worlock, P (Bristol, United Kingdom)  
Zhou, S (Beckenham, United Kingdom)

### **Module 2.10 – Advanced International Taxation (Jurisdiction): United States option**

Barnes, F (Bath, United Kingdom) +  
Chandrasekar, U (Muscat, Oman)  
Chung, C M (London, United Kingdom)  
Daly, B (Dubai, United Arab Emirates)

Lloyd, J A (Bexley, United Kingdom)  
Mehta, A (Jersey City, NJ, United States)  
Naqvi, S G A (Dubai, United Arab Emirates)  
Vanagtmael, D (Beckenham, United Kingdom)

### **Module 3.01 – Advanced International Taxation (Thematic): EU Direct Tax option**

Amadori, L (Florence, Italy)  
Batrakova, S V (London, United Kingdom)  
Chronopoulos, D (Melissia, Greece)  
Clapham, F (Maidenhead, United Kingdom) + \*  
Delivan, I (Bucharest, Romania)  
Gerybaite, A (Msida, Malta)  
Ghizdavu, A E (Bucharest, Romania)  
Gorita, A (Bucharest, Romania)  
Hardaker, B F (Newcastle upon Tyne, United

Kingdom) \*  
Matei, B (Bucharest, Romania)  
Richter, A (Nunton, United Kingdom)  
Simonov, M (St. Petersburg, Russian Federation)  
Sofronieva, N (Horley, United Kingdom)  
Strudwick, V P (Cookham, United Kingdom)  
Tapeinou, I (Attiki, Greece)  
West, B (Bristol, United Kingdom)

### **Module 3.02 – Advanced International Taxation (Thematic): EU VAT option**

Al Darazi, F (Saida, Lebanon)  
Al-Mughrabi, N (Amman, Jordan)  
Bolton, M (Bromley, United Kingdom)  
Buzoianu, E (London, United Kingdom)  
Cambei, C (Bucharest, Romania)  
Dhameja, S (Dubai, United Arab Emirates)  
Fallouh, J (Kuwait City, Kuwait)  
Gupta, T (Doha, Qatar)  
Hechame, M (Giza, Egypt)  
Kantari, S R (Dubai, United Arab Emirates)  
Khattab, M (Cairo, Egypt)  
Koutsoftas, M (Nicosia, Cyprus)  
Lefevre, S (London, United Kingdom)  
Ludlow, M (Cork, Ireland)

Mattar, H H (Muharraq, Bahrain)  
Nascimento Dias Canelas Rosa, V M (Barreiro, Portugal)  
O'Toole, P A (Killorglin, Ireland)  
Persu, M (Bucharest, Romania)  
Rigney, S (Dublin, Ireland)  
Savu, S (Targu Jiu, Romania)  
Sharaf, B (Manama, Bahrain)  
Stefan, M C (Calarasi, Romania)  
Stefan, R (Bucharest, Romania)  
Watts Gorce, C (Neauphle-le-Vieux, France)  
Wehbe, A (Cornet el Hamra, Lebanon)  
Youssef, M (Jeddah, Saudi Arabia)

### **Module 3.03 – Advanced International Taxation (Thematic): Transfer Pricing option**

Abalango, D (Kampala, Uganda)  
Agrawal, P (Nagpur, India)  
Ajayi, O (Rochester, United Kingdom)  
Alifanti, K (Glyka Nera, Greece)  
Allen, K L (Oberaegeri, Switzerland)  
Antoniou, C (Limassol, Cyprus)

Aquilina, J (Zabbar, Malta) \*  
Ashford-Scott, L (Ipswich, United Kingdom)  
Athur Ramakrishnan, B (Chennai, India)  
Atteshlis, M (Limassol, Cyprus)  
Baheti, C (Mumbai, India)  
Bajaj, A (Kingston upon Thames, United Kingdom)

Bajaj, S (Hyderabad, India)  
 Benavides Sanchez, A (London, United Kingdom)  
 Beridze, G (Tbilisi, Georgia)  
 Bewick, S (Sunderland, United Kingdom)  
 Bigirwa, C L (Kampala, Uganda)  
 Bishop, K L (Blaenrhondda, United Kingdom)  
 Bonnici, B (Zejtun, Malta)  
 Borowski, R (Chester, United Kingdom)  
 Budd, J (London, United Kingdom)  
 Chapidis, M (Athens, Greece)  
 Chedda, S (Mumbai, India)  
 Chen, L (Jiangmen, China)  
 Chitic, O E (Bucharest, Romania)  
 Christofi, K (Nicosia, Cyprus)  
 Chung, C M (London, United Kingdom)  
 Constantin, C - E (Giurgiu, Romania)  
 Creasy, E (Harpenden, United Kingdom) \*  
 Dalal, R (Dublin, Ireland)  
 Dasun, J (Yaba, Nigeria)  
 Datar, P (Mumbai, India)  
 Dixon, J L (Whitley Bay, United Kingdom)  
 Dontu, N (Ungheni, Moldavia)  
 Doshi, R (Mumbai, India)  
 Dunne, L (Dublin, Ireland)  
 Efstathiou, A (Limassol, Cyprus)  
 Feoktistova, S (Limassol, Cyprus)  
 Gala, H (Mumbai, India)  
 Garvey, J (Liverpool, United Kingdom)  
 Grigorescu, L A (Bucharest, Romania)  
 Gulati, P (New Delhi, India) \*  
 Gupta, G (Bangalore, India)  
 Gupta, M (New Delhi, India)  
 Haig, A (Edinburgh, United Kingdom)  
 Halim, J (El Zayton, Cairo, Egypt)  
 Hameed, A (Abu Dhabi, United Arab Emirates)  
 Hansen, L (Hamburg, Germany)  
 Hasan, H (Muharraaq, Bahrain)  
 Hayward, L (Glasgow, United Kingdom)  
 Holt, J (Bristol, United Kingdom)  
 Ibrahim, N (Cairo, Egypt)  
 Isa, A A (Abuja, Nigeria)  
 Iyika, P (Lagos, Nigeria)  
 Jain, K (Paris, France)  
 Kagiri, J (Kampala, Uganda) \*  
 Khan, S (Birmingham, United Kingdom)  
 Kochar, A (Mumbai, India)  
 Kong Shing Cheong, M W (Quatre Bornes, Mauritius)  
 Kormpou, E (Limassol, Cyprus)  
 Krishnan, P (Chennai, India)  
 Krishnan-Gibson, A (Wilmslow, United Kingdom)  
 Kushnereva, N (Nicosia, Cyprus)  
 Kyrkopoulos, P (London, United Kingdom)  
 Lambrou, D (Nicosia, Cyprus) +  
 Langan, H (Newcastle upon Tyne, United Kingdom)  
 Liu, J (London, United Kingdom)  
 Loizou, M (Limassol, Cyprus)  
 Loughran, C J (Belfast, United Kingdom)  
 Luengas Rivero, S (London, United Kingdom)  
 Lui, M K (Hong Kong)  
 Lynn Nuwagaba, A (Kampala, Uganda)  
 Makarska, I V (Sutton, United Kingdom)  
 Makrides, C (Nicosia, Cyprus)  
 Mangla, D (Panchkula, India)  
 Manouchou, D (Nicosia, Cyprus)  
 Manousakis, N (Nicosia, Cyprus)  
 Mastori, R (Baabda, Lebanon)  
 Matadeen, D A (London, United Kingdom)  
 Mavrikiou, M (Limassol, Cyprus)  
 McCarthy, S (Cork, Ireland)  
 McFall, M (Dumfries, United Kingdom)  
 McFeely, C (Bristol, United Kingdom)  
 Meivatzis, P (Nicosia, Cyprus)  
 Moorthy, S M (Chennai, India) \*  
 Mungra, R (Triolet, Mauritius)  
 Muraleedharan Pillai, V (Mason, OH, United States)  
 Murray, F (Tuam, Ireland)  
 Murrell, V (Tiptree, United Kingdom)  
 Mwambingu, R M (Nairobi, Kenya)  
 Myers, C (Redwood City, CA, United States)  
 Naqvi, S G A (Dubai, United Arab Emirates)  
 Ndubai, J (Nairobi, Kenya)  
 Neophytou, K (Larnaca, Cyprus)  
 Ng, W T (Hong Kong)  
 Nicola, A (Moinesti, Romania)  
 Nikolaou, K (Limassol, Cyprus)  
 Nistor, A (Bucharest, Romania)  
 Oates, D (Bradford, United Kingdom)  
 O'Brien, C (Dublin, Ireland)  
 O'Byrne, T (Dublin, Ireland)  
 Ogbanufe, N S (Newbridge, Ireland)  
 Ogueri-Onyeukwu, N N (Lagos, Nigeria)  
 Oleszak, A (Tychy, Poland)  
 Panteli, A (Limassol, Cyprus)  
 Patsalidou, N (Nicosia, Cyprus)  
 Pepper, A (London, United Kingdom)  
 Pincha, H (Ahmedabad, India)  
 Racheal, B (Kampala, Uganda)  
 Rae, A V (Nottingham, United Kingdom)  
 Rafiroiu, R (Snagov, Romania)  
 Ramdany, I (Mapou, Mauritius)  
 Rangasamy, Y (Rose Hill, Mauritius)  
 Rathod, N (Mumbai, India)  
 Raut, D (Bucharest, Romania)  
 Ravindran, N K (Chennai, India)  
 Sakuth, K (München, Germany)  
 Salayeva, A (Nicosia, Cyprus)  
 Saleh, A (Karachi, Pakistan)  
 Salerno, E (Msida, Malta)  
 Sandu, C F (Alexandria, Romania)  
 Savage, S (London, United Kingdom)  
 Saxton, S C (Nottingham, United Kingdom)

Shah, H (Mumbai, India)  
 Shah, M (Mumbai, India)  
 Sharma, B (Mumbai, India)  
 Sharrock, M (Johannesburg, South Africa)  
 Shiaka, M A (Ayios Dometios, Cyprus)  
 Sibanda, M (Johannesburg, South Africa)  
 Sinjeri, N (London, United Kingdom)  
 Sivakumar, A (Chennai, India)  
 Smuga, A (Warsaw, Poland)  
 Stasiewski, T A (Warsaw, Poland)  
 Stokes, J (Maidstone, United Kingdom)  
 Strati, S (Limassol, Cyprus)  
 Streltsov, V (Moscow, Russian Federation)  
 Suleiman, A (Pinner, United Kingdom)  
 Sundar, P (Chennai, India)  
 Tenea, D M (Bucharest, Romania)  
 Thompson, R (Newcastle upon Tyne, United Kingdom)  
 Timol, A S (Curepipe, Mauritius)  
 Toader, A (Bucharest, Romania)  
 Vakharia, J (Mumbai, India)  
 Vashisht, S (New Delhi, India)  
 Vekov, O (Moscow, Russian Federation)  
 Vemuganti, L N A B (Guntur, India)  
 Ward, I (Stowmarket, United Kingdom)  
 Washington, P (Newcastle upon Tyne, United Kingdom)  
 Willan, M E (London, United Kingdom)  
 Wolosiuk, E (London, United Kingdom)  
 Woo, D (Ann Arbor, MI, United States)  
 Yacoub, A (Giza, Egypt)  
 Zhao, J (London, United Kingdom)  
 Zoidou, E (Nicosia, Cyprus)

### **Module 3.04 – Advanced International Taxation (Thematic): Upstream Oil and Gas option**

Adeyemo, M (Lagos, Nigeria)  
 Alasmakh, H (A'ali, Bahrain)  
 Amako, S (Kampala, Uganda)  
 Awuttey, F K (Accra, Ghana) \*  
 Ceroni, M (Warsaw, Poland)  
 Ezzeldin, M (London, United Kingdom)  
 Hamudi, S (Kwekwe, Zimbabwe)  
 Hickling, P (Aberdeen, United Kingdom)  
 Kakooza, H W (Kampala, Uganda)  
 Kalmukhanova, A (Atyrau, Kazakhstan)  
 Kazi, W B (Kampala, Uganda)  
 Kehinde, O O (Lagos, Nigeria)  
 Killilea, S (Clarenbridge, Ireland)  
 Kyewalabye, R S (Kampala, Uganda)  
 Leletu, J (Kampala, Uganda)  
 Lewis, G C (Houston, TX, United States) +  
 Magesa, J J (Lusaka, Zambia)  
 Mdala, W P (Kampala, Uganda)  
 Milligan, K T (Saltcoats, United Kingdom)  
 Njoroge, S (Nairobi, Kenya)  
 Omole, L (Nairobi, Kenya)  
 Osunjimi, D (Ikeja, Nigeria)  
 Owachigi, H (Kampala, Uganda)  
 Paladugu, N K (Chennai, India)  
 Park, J A (London, United Kingdom)  
 Rustus, B E (London, United Kingdom)  
 Sheldrick, S (London, United Kingdom)  
 Skoulidou, N (Athens, Greece) \*  
 Toma, R I (Bucharest, Romania)  
 Tsironi, C (Athens, Greece)  
 Wakabi, Y N (Kampala, Uganda)  
 Wanjiku, S (Dubai, United Arab Emirates)

**FOR INFORMATION:**

Our goal is to make ADIT a truly international qualification. As this vision is realised, tax practitioners moving from one country to another will share a globally 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 Module 2 or Module 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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