

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

Paper Pass List

Individual paper passes are as follows (for details of awards, distinctions and overall passes, please see the separate **December 2017 Awards, Distinctions and Overall Pass List**, available at www.adit.org.uk/results):

+ = Award Winner

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

Paper 1 – Principles of International Taxation

Adewusi, A O (Lagos, Nigeria)	Gerybaite, A (Msida, Malta)
Akakpo, C (London, United Kingdom)	Ghiggini, L (Riga, Latvia)
Alonso Reta, G D (San Sebastian, Spain)	Gibbs, S J (Stockport, United Kingdom)
Amedu, S O (Stockholm, Sweden)	Goh, S (Singapore)
Arun, S R (Wembley, United Kingdom)	González Del Yerro Medina, P (London, United Kingdom)
Auvi Metally, R (Jakarta, Indonesia)	Griese, D (Cambridge, United Kingdom)
Awuttye, F K (Accra, Ghana)	Gumilang, G (Tangerang, Indonesia)
Balaban, R (Bucharest, Romania)	Guzman Tenorio, A E (London, United Kingdom)
Barbetti, D (London, United Kingdom)	Halim, J (Cairo, Egypt)
Barbu, M I (London, United Kingdom)	Haller, A (Munich, Germany) *
Batrakova, S V (London, United Kingdom)	Hardaker, B F (Newcastle upon Tyne, United Kingdom)
Bebongnchu, F (Yaounde, Cameroon)	Harris, E (Leeds, United Kingdom)
Besson, P (Southport, United Kingdom)	Hasan, H (Muharraq, Bahrain)
Bondi, M (Tunis, Tunisia)	Hertanto, M (Jakarta, Indonesia)
Bunting, S (Nottingham, United Kingdom)	Hippert, G J (London, United Kingdom)
Buzzi, V (Milan, Italy)	Hisaund, B (Port Louis, Mauritius)
Cartite, I (Bucharest, Romania)	Ifrim, A (Bucharest, Romania)
Chapidis, M (Athens, Greece)	Ignasiak, M (Warszawa, Poland)
Chen, L (Jiangmen, China)	Imparatu, C (Bucharest, Romania)
Christodoulou, E (Nicosia, Cyprus)	Ishola-Lemomu, O O (Lagos, Nigeria)
Clapham, F (Maidenhead, United Kingdom)	Jarzyna-Dzianok, I (Barcelona, Spain)
Constantinou, D (Nicosia, Cyprus)	Javid, M Q (Newport, United Kingdom)
Cristescu, S (Bucharest, Romania)	Jebena, A B (Addis Ababa, Ethiopia)
Csutoras, E (Hayes, United Kingdom)	Kalmukhanova, A (Atyrau, Kazakhstan)
Dauletkulova, A (London, United Kingdom)	Kazi, W B (Kampala, Uganda)
Davis, R (Limerick, Ireland)	Khandelwal, A (Mumbai, India)
Degabriele, A M (Iklin, Malta)	Kirtikar, C (Dubai, United Arab Emirates)
Demetriou, M (Larnaca, Cyprus)	Konsta, A (Athens, Greece)
Dhora, K A (Jakarta, Indonesia)	Kouniaki, I (Nea Ionia, Greece)
Durkin, T (Dublin, Ireland)	Kourtellaris, C (Nicosia, Cyprus)
Dwi, W (Jakarta, Indonesia)	Koutsogeorgas, D (Athens, Greece)
Economou, C (Athens, Greece)	Krimpas, K (Chalandri, Greece) +
Farooq, O (Islamabad, Pakistan)	Kudryavtsev, P (Moscow, Russia)
Fiakkou, M (Larnaca, Cyprus)	Kuzdanova, A (Almaty, Kazakhstan)
Francis, P (London, United Kingdom)	Lavic, V (Dublin, Ireland)
Furman, I (Isleworth, United Kingdom)	Lin, H C (Hong Kong)
Georghadjis, P (Limassol, Cyprus)	
Georgiou, C (Limassol, Cyprus)	

Lui, Y L (Tseung Kwan O, Hong Kong)
 Macklin, S I R (St Helier, Channel Islands)
 Madzamba, L (Gaborone, Botswana)
 Makarska, I V (Sutton, United Kingdom)
 Mavrikiou, M (Limassol, Cyprus)
 Mazeri, E (London, United Kingdom)
 McCarthy, J (Wilmette, United States of America)
 McMahan, R (Watford, United Kingdom) *
 Mdala, W P (Kampala, Uganda)
 Mikrou, M (Thessaloniki, Greece)
 Milligan, K T (Saltcoats, United Kingdom)
 Mitsopoulos, A (Athens, Greece)
 Mohan, S (Cochin, India)
 Morita, N (Dubai, United Arab Emirates)
 Mulure, L (Preston, United Kingdom)
 Munhuweyi, A (Al Juffair, Bahrain)
 Nakanwagi, M (Kampala, Uganda)
 Naqvi, S G A (Dubai, United Arab Emirates)
 Narmania, G (Tbilisi, Georgia)
 Njoroge, S (Nairobi, Kenya)
 Nurkaliyeva, Y (Almaty, Kazakhstan)
 Oehme, G (Sliema, Malta)
 Ogbanufe, N (Newbridge, Ireland)
 Okechukwu, C O (Woodstock, United States of America)
 O'Malley, O (Dublin, Ireland)
 O'Shea, E (Dublin, Ireland)
 Owen, P C (Swindon, United Kingdom)
 Paladugu, N K (Chennai, India)
 Palesis, M (Latsia, Cyprus)
 Papamakariou, K (Egaleo, Greece)
 Patel, D J S (Barnet, United Kingdom)
 Petrescu, A (Erith, United Kingdom)
 Petsani, S (Athens, Greece)
 Piyanawin, I (Bangkok, Thailand)
 Pu, Y (Hong Kong)
 Racheal, B (Kampala, Uganda)
 Raut, D (Bucharest, Romania)
 Romanczuk, I (London, United Kingdom)
 Sandhoo, N (Dubai, United Arab Emirates)
 Sandu, C F (Alexandria, Romania)
 Sarri, M (Nicosia, Cyprus)
 Shah, B (Mumbai, India)
 Shaw, C (Blackrock, Ireland)
 Shiaka, M A (Ayios Dometios, Cyprus)
 Singh, S (Slough, United Kingdom)
 Snitko, S (Chayky, Ukraine)
 Stokes, J (Maidstone, United Kingdom)
 Tan, K (Singapore)
 Thakral, S (Hisar, India)
 Themistokleous, L (Nicosia, Cyprus)
 Timotic, S (Neuchatel, Switzerland)
 Toumazou, S (Nicosia, Cyprus)
 Tsunekawa, N (London, United Kingdom)
 Tugui, A (Orbeni, Romania)
 Ussembayeva, A (Almaty, Kazakhstan)
 Usturoiu, D (Bucharest, Romania)
 Vekov, O (Moscow, Russia)
 Washington, P (Newcastle upon Tyne, United Kingdom)
 White, A (Dubai, United Arab Emirates)
 Yacoub, A (Giza, Egypt)
 Yaqoob, M A (Dubai, United Arab Emirates)
 Zeng, S (Canberra, Australia)
 Zepeda Paniagua, L I (Cardiff, United Kingdom)
 Zgurskiy, V (Limassol, Cyprus)

Paper 2.09 – Advanced International Taxation (Jurisdiction): United Kingdom option

Boeriu, R (London, United Kingdom)
 Cherkasov, P (London, United Kingdom)
 Clarke, A (Dublin, Ireland)
 Crockford, E (Abingdon, United Kingdom) +
 Dickson, A J R (Sevenoaks, United Kingdom)
 Dippie, S (Livingston, United Kingdom)
 Fox, J (High Wycombe, United Kingdom)
 Goudie, D (Aberdeen, United Kingdom) *
 Grynova, K (London, United Kingdom)
 Harris, E (Leeds, United Kingdom)
 Huszar, E (London, United Kingdom)
 Invernizzi, B (Cremeno, Italy)
 O'Neill, E (Strathaven, United Kingdom)
 Suleiman, A (Pinner, United Kingdom)
 Vermaak, A (London, United Kingdom)
 Watts, B (Chester, United Kingdom)
 Webster, N G (Grouville, Channel Islands)
 Yong, N (Hartlebury, United Kingdom)

Paper 3.01 – Advanced International Taxation (Thematic): EU Direct Tax option

Bacon, M (London, United Kingdom) *
 Chronaki, M (Athens, Greece)
 El-Grew, S (Isleworth, United Kingdom) +
 Haller, A (Munich, Germany) *
 Jhanwar, S (Chennai, India)
 Mastacaneanu, I D (Piatra Neamt, Romania)
 McGrath, R (Leeds, United Kingdom) *
 Mezina, E (Doha, Qatar)
 Muscat, T M (St Paul's Bay, Malta)
 Nascimento Dias Canelas Rosa, V M (London, United Kingdom)
 Oanea, N L (Bucharest, Romania)
 Panetas, F A (Athens, Greece)
 Trancho Olabbarri, E (Luxembourg City, Luxembourg)

Paper 3.03 – Advanced International Taxation (Thematic): Transfer Pricing option

Adeyemo, M (Lagos, Nigeria)
Afaunova, M (Lisbon, Portugal)
Agrawal, P (Mumbai, India)
Al Darazi, F (Saida, Lebanon)
Ali, R (Cairo, Egypt)
Al-Mughrabi, N (Amman, Jordan)
Alzuhair, A (Riyadh, Saudi Arabia)
Anderson, L (Rosscarbery, Ireland)
Arun, S R (Wembley, United Kingdom)
Bebbington, R (Exeter, United Kingdom)
Bebongnchu, F (Yaounde, Cameroon)
Bees, H (London, United Kingdom)
Bhasin, M (London, United Kingdom)
Borar, P (Kolkata, India)
Bottino, F (Turin, Italy)
Brunovská, R (Bratislava, Slovakia)
Carreon, A G (Tulsa, United States of America)
Caruana, K (Ghaxaq, Malta)
Chawla, R (New Delhi, India)
Chitsika, R M (London, United Kingdom)
Chordia, P (Chennai, India)
Christou, C (Nicosia, Cyprus)
Chrysostomou, A (Limassol, Cyprus)
Chrysostomou, G (Piraeus, Greece)
Constantinou, C (Limassol, Cyprus)
Darak, S (Mumbai, India)
Dimofanous, S (Limassol, Cyprus)
Djambov, F (Luxembourg City, Luxembourg)
Dornan, C (Dublin, Ireland)
Eleftheriou, M (Nicosia, Cyprus)
Evripidou, C (Limassol, Cyprus)
Fallouh, J (Kuwait, Kuwait)
Flanagan, L (Dublin, Ireland)
Francis, P (London, United Kingdom)
Futermal, M (Bangalore, India)
Ghiggini, L (Riga, Latvia)
Goel, S (New Delhi, India)
Gorobchenko, A (London, United Kingdom)
Goudie, D (Aberdeen, United Kingdom) *
Greenwood, J L (Welwyn, United Kingdom)
Guan, N (Hong Kong)
Gutierrez Rubio, L (Miami, United States of America)
Gyan-Quansah, A (Accra, Ghana)
Hamudi, S (Kwekwe, Zimbabwe)
Haque, F (London, United Kingdom)
Hasham, S (Ajman, United Arab Emirates)
Hayashi Descio, C (London, United Kingdom)
Hechame, M (Giza, Egypt)
Hemani, M M (Karachi, Pakistan)
Hussein, B (Dubai, United Arab Emirates)
Jalan, N (Jharkhand, India)
Kakooza, H W (Kampala, Uganda)
Kamperi, E (Athens, Greece)
Kantari, S R (Dubai, United Arab Emirates)
Karakike, K (Attiki, Greece)
Kashalaba, J (Dar es Salaam, Tanzania)
Khattab, M (Cairo, Egypt)
Kouali, A (Limassol, Cyprus)
Krilov, D (Limassol, Cyprus)
Kusumawardani, V (Jakarta, Indonesia)
Langford, D (Reading, United Kingdom)
Langford, I (Reading, United Kingdom)
Latsienoks, A (Nicosia, Cyprus)
Lavic, V (Dublin, Ireland)
Lefevre, S (London, United Kingdom)
Leonidou, I (Limassol, Cyprus)
Leung, H K A (Hong Kong)
Luleme, V (Limassol, Cyprus)
MacHado, T (St Helier, Channel Islands)
Macklin, S I R (St Helier, Channel Islands)
Madhukar, S (Bangalore, India)
Madurai Krishnaswamy, P (Chennai, India)
Mahdi, R (Cairo, Egypt)
Maina, R W (Nairobi, Kenya)
Mari, S F (Harare, Zimbabwe)
Masharov, D (Moscow, Russian Federation)
Mattar, H H (Muharraq, Bahrain)
Matviiets, A (Amsterdam, Netherlands)
McKeown, R (Dundalk, Ireland)
McMahon, R (Watford, United Kingdom) + *
Mehta, H (Ahmedabad, India)
Michaelides, A M (Nicosia, Cyprus) *
Michail, C (Nicosia, Cyprus)
Micouris, G (Nicosia, Cyprus)
Milogolov, N (Moscow, Russia)
Minakova, V (London, United Kingdom)
Minogue, M F (Cork, Ireland)
Mohan, S (Cochin, India)
Moore, D (London, United Kingdom)
Mukherjee, A (Riyadh, Saudi Arabia)
Murali, S (Chennai, India)
Murphy, L (Newbridge, Ireland)
Nanavaratarn, T (Hamburg, Germany)
Nanda, N (New Delhi, India)
Nathwani, S C (Mumbai, India)
Nayak, A (Dombivli, India)
Ngethe, N (Nairobi, Kenya)
Nguyen, L (Hanoi, Vietnam)
Nicolaidis, D (Nicosia, Cyprus)
Nicolaou, A (Limassol, Cyprus)
Nicolaou, M (Nicosia, Cyprus)
Nonone Bruckmann, E (London, United Kingdom)
Noprianto, M (Tangerang, Indonesia)
O'Brien, K (Meath, Ireland)
O'Connor, B (Dublin, Ireland)
O'Connor, P (Dublin, Ireland)
Odiatis, A (Limassol, Cyprus)

Okechukwu, C O (Woodstock, United States of America)
Oktavia, M M (Depok, Indonesia)
O'Malley, O (Dublin, Ireland)
O'Neill, E (Strathaven, United Kingdom)
Osama, M A (Cairo, Egypt)
O'Shea, E (Dublin, Ireland)
Osmukha, G (Limassol, Cyprus)
Palesis, M (Latsia, Cyprus)
Papanicolaou, K (Nicosia, Cyprus)
Patel, N (London, United Kingdom)
Petrescu, A (Erith, United Kingdom)
Prasad, S (Grays, United Kingdom)
Prihartoro, M N K F (Jakarta, Indonesia)
Pu, Y (Hong Kong)
Rahmat, M (Jakarta, Indonesia)
Richardson, A (Dublin, Ireland)
Riordan, P (Dublin, Ireland)
Rodgers, C A (Exmouth, United Kingdom)
Rychikhina, E (London, United Kingdom)
Sakalauskaite, A (Vilnius, Lithuania)
Salhieh, A (Riyadh, Saudi Arabia)
Sandhoo, N (Dubai, United Arab Emirates)
Savu, S (Targu Jiu, Romania)
Shah, H (Harrow, United Kingdom)
Shah, J (Ahmedabad, India)
Shah, T (Ahmedabad, India)
Shaikh, U (Doha, Qatar)

Shaw, C (Blackrock, Ireland)
Sheldrick, S (Watford, United Kingdom)
Simpson, L (Stillorgan, Ireland)
Smila, A (Limassol, Cyprus)
Somogyiova, K (Bratislava, Slovakia)
Stylianou, S (Nicosia, Cyprus)
Sukhadia, S (Ahmedabad, India)
Sulistiono, B (Tangerang, Indonesia)
Svipins, E (Dublin, Ireland)
Talery, D (Monrovia, Liberia)
Televantou, M (Limassol, Cyprus)
Temenou, M (Limassol, Cyprus)
Themistocleous, I (Limassol, Cyprus)
Tong, M Y (Hong Kong)
Toungoulos, I (Nicosia, Cyprus)
Trokkou, O (Larnaca, Cyprus)
Ulanenko, B (Krakow, Poland)
Ussembayeva, A (Almaty, Kazakhstan)
Wakabi, Y N (Kampala, Uganda)
Watts Gorce, C (Neauphle-Le-Vieux, France)
Wehbe, A (Cornet El Hamra, Lebanon)
Wheeler, R S (Croydon, United Kingdom)
White, A (Dubai, United Arab Emirates)
Yenagrites, M (Limassol, Cyprus)
Yiallourou, K (Limassol, Cyprus)
Youssef, M (Jeddah, Saudi Arabia)
Zargar, A M (Dubai, United Arab Emirates)

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.

1st Floor, Artillery House, 11-19 Artillery Row, London SW1P 1RT
Telephone: +44 (0)20 7340 0550
Website: www.tax.org.uk and www.adit.org.uk
Email: info@adit.org.uk

Enquiries regarding these results should be directed to:
Rory Clarke, ADIT Examinations Manager
Telephone as opposite
Email: rclarke@adit.org.uk