



Chartered
Institute of
Taxation
Excellence in Taxation

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

Paper Pass List

Individual paper passes are as follows (for details of Awards, Distinctions and overall passes, please see the separate **December 2016 Awards, Distinctions and Overall Pass List**, available at www.adit.org.uk/results):

+ = Award Winner

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

Principles of International Taxation (Paper 1)

| | |
|--|---|
| Aitkulova, A (Atyrau, Kazakhstan) | Hann, G (Edinburgh, United Kingdom) |
| Aji, H (Depok, Indonesia) | Haque, F (London, United Kingdom) |
| Amako, S (Kampala, Uganda) | Hartanto, A (Dubai, United Arab Emirates) |
| Andonov, A (Larnaca, Cyprus) | Hughes, T (Dublin, Ireland) |
| Ashawal, E A (Bucharest, Romania) | Jones, S (Manchester, United Kingdom) |
| Au, S L (Broadway, Hong Kong) | Kazanjian, L (Nicosia, Cyprus) |
| Bees, H (London, United Kingdom) | Khetarpal, N (New Delhi, India) |
| Bening, E E (Accra, Ghana) | Koutouroussis, C (Nicosia, Cyprus) |
| Benke, E (Budapest, Hungary) | Kusotera, S (Harare, Zimbabwe) |
| Bihain, A (Geneva, Switzerland) | Kyrkopoulos, P (Geneva, Switzerland) |
| Carreon, A G (Tulsa, United States of America) | Lalwani, P (Dubai, United Arab Emirates) |
| Chandlen, A C (Les Grands Vaux, Channel Islands) | Lewis, B R (Plymouth, United Kingdom) |
| Christoforou, C (Athens, Greece) | Lim, C (London, United Kingdom) |
| Chronopoulos, D (Melissia, Greece) | Lopes Dias Vieira Da Silva, G (Luxembourg City, Luxembourg) |
| Chrysostomou, A (Limassol, Cyprus) | Makoni, P T (Harare, Zimbabwe) |
| Clarke, A (Dublin, Ireland) | McCleane, J (Kerry, Ireland) |
| Cowie, S (Aberdeen, United Kingdom) | Micouris, G (Nicosia, Cyprus) |
| Cserki, Z A (Budapest, Hungary) | Mihalache, L (Bucharest, Romania) |
| Dalkó, K (Budapest, Hungary) | Mills, G (Cork, Ireland) |
| Daly, B (Dubai, United Arab Emirates) | Mohammed, R (Casablanca, Morocco) |
| Das, P (Lausanne, Switzerland) | Moore, D (London, United Kingdom) |
| Dimofanous, S (Limassol, Cyprus) | Mortell, R (Dublin, Ireland) |
| Djambov, F (Luxembourg City, Luxembourg) | Murali, A (Chennai, India) |
| Dreghiciu, D (Bucharest, Romania) | Muriithi, A (Nairobi, Kenya) |
| Edwards, B J (Milton Keynes, United Kingdom) | Myronov, P (Riyadh, Saudi Arabia) |
| Egeland, A (St. Martin, Channel Islands) | O'Callaghan, G (London, United Kingdom) |
| Eisenbeiß, J (Frankfurt Am Main, Germany) | Östör, T (Budapest, Hungary) |
| Evans, D (London, United Kingdom) | Papanicolaou, K (Nicosia, Cyprus) |
| Evipidou, C (Limassol, Cyprus) | Papne Juhasz, O (Budapest, Hungary) |
| Ezzeldin, M (London, United Kingdom) | Pericleous, M (Nicosia, Cyprus) |
| Filimon, E (Zurich, Switzerland) | Phanse, V (Mumbai, India) |
| Fitzgerald, P (Dublin, Ireland) | Polgár, E (Székesfehérvár, Hungary) |
| Gilgunn, S (Coogee, Australia) | Ramos Floering Junior, E (Cologne, Germany) |
| Gorobchenko, A (London, United Kingdom) | Rehman, R (Rawalpindi, Pakistan) |
| Greenwood, J L (Welwyn, United Kingdom) | Richards, J (Gosport, United Kingdom) |
| Grigoriou, G (Athens, Greece) | Rodaki, E (Pikermi- Rafina, Greece) |
| Gupta, R (Kanpur, India) | Rujub, M T (Port Louis, Mauritius) |
| Gyan-Quansah, A (Accra, Ghana) | |

Sair , A (Islamabad , Pakistan)
Samuel, S (Dubai, United Arab Emirates)
Sauerborn, P (St. Julians, Malta)
Schofield, Y L (Croydon, United Kingdom)
Schwarzl, C (Singapore)
Scott, J B (Oxford, United Kingdom)
Serb, I (Bucharest, Romania)
Shah, A (Harrow, United Kingdom)
Shah, H (Harrow, United Kingdom)
Shah, U (Dubai, United Arab Emirates)
Shpakovsky, R (Minsk, Belarus)
Stavytskyi, V (Budapest, Hungary)
Sukumar, D (Chennai, India)
Swanson, K M (Cuffley, United Kingdom) *
Tanna, P (Abu Dhabi, United Arab Emirates)

Taylor, N J (Milton Keynes, United Kingdom)
Tázler, R (Budapest, Hungary)
Tchol Kaldjob, P V (Accra, Ghana)
Temenou, M (Limassol, Cyprus)
Totty, M P (Bunbury, United Kingdom)
Trancho Olabarri, E (Luxembourg City, Luxembourg)
Tulsian, S (Kolkata, India)
Walsh, C (Dublin, Ireland)
Wanjiku, S (Dubai, United Arab Emirates)
Watts Gorce, C (Neauphle-Le-Vieux, France)
Webster, N G (Grouville, Channel Islands)
Wells, N B (Twickenham, United Kingdom) +
West, B (Bristol, United Kingdom)
Yenagrites, M (Limassol, Cyprus)
Zou, X H (Singapore) *

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

Brown, R (St. Peter Port, Channel Islands)
Cerfontaine, F B J (London, United Kingdom)
Chapman, P (Liverpool, United Kingdom)
Chaulagain, N (Uxbridge, United Kingdom)
De Alba, G (Madrid, Spain)
Egeland, A (St. Martin, Channel Islands)
English, D (Thornton Heath, United Kingdom)
Galineau, C L (London, United Kingdom)
Hill, F (Thatcham, United Kingdom) +
Lloyd, J A (Bexley, United Kingdom)

Logunova, Y (Senningerberg, Luxembourg) *
Lygo, A J (Baar, Switzerland)
O'Callaghan, G (London, United Kingdom)
Price, A (Manchester, United Kingdom)
Ricketts, K J (London, United Kingdom)
Stansfield, M (Hassocks, United Kingdom)
Thompson, L (London, United Kingdom)
Walters, A I (Salford, United Kingdom)
Wray, M (Purley, United Kingdom)

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

Ardelean, M (Popesti-Leordeni, Romania)
Butler, L R (Middlewich, United Kingdom)
Carus, E (London, United Kingdom) +
Costea, M G (Chitila, Romania)
Cretu, R V (Arges, Romania)
Dickson, A J R (Sundridge, United Kingdom)
Dus, Z (Kepno, Poland)
Eisenbeiß, J (Frankfurt Am Main, Germany)
Gilbey, J L (Guildford, United Kingdom)
Gonçalves, A R (Aarau, Switzerland)
Hargreaves, V (Twickenham, United Kingdom)
Hughes, D (Pontefract, United Kingdom)

Ilin, A (Jeleznodorozny City, Russian Federation)
Kamperi, E (Athens, Greece)
Korres, L (Athens, Greece)
Lampiris, N (Paris, France)
Libisch, R (Dublin, Ireland) *
O'Callaghan, G (London, United Kingdom)
Quirke, Y (Dublin, Ireland)
Rosca, I F (Bucharest, Romania)
Ryan, S (Dublin, Ireland)
Simionescu, C (Sfantu Gheorghe City, Romania)
Smith, N G (Hilleroed, Denmark)
Tornea, I (Bucharest, Romania)

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

Abi Khalil, J (Hazmieh, Lebanon)
Advani, S (Sharq, Kuwait)
Ahabwe, A (Kampala, Uganda) *
Ahabwe, P (Kampala, Uganda)
Alabbas, Z (Dhahran, Saudi Arabia)
Alamr, L (Riyadh, Saudi Arabia)
Amjad, M I (Manchester, United Kingdom)
Ayub, U (Dubai, United Arab Emirates)
Begoian, A (Hagondange, France)
Bhatt, F (Mumbai, India)
Bhikie, R (Jeddah, Saudi Arabia)

Bizdrigheanu, G (Bucharest, Romania)
Boeriu, R (London, United Kingdom)
Brunell, L (Dublin, Ireland)
Cammarata, M (Dublin, Ireland)
Cerfontaine, F B J (London, United Kingdom)
Chakraborty, S (Navi Mumbai, India)
Chawla, H S (Delhi, India)
Chong, J C J (London, United Kingdom)
Co, C (Bristol, United Kingdom)
Cosyns, J (Houston, United States of America)
Cristian, A (Bucharest, Romania)

Damian, D H (Jakarta, Indonesia)
 Desmond, C (Dublin, Ireland)
 Dhameja, S (Midrand, South Africa)
 Dippie, S (Livingston, United Kingdom)
 Doe, J (Opfikon, Switzerland)
 Douglas, H (London, United Kingdom)
 Elitriby, N (New Cairo, Egypt)
 Elshaer, N (Riyadh, Saudi Arabia)
 Garg, V (Ghaziabad, India)
 Ghita, A M (Urziceni, Romania)
 Gibbs, S J (Stockport, United Kingdom)
 Gildea, L (Dublin, Ireland)
 Gritsuk, N (Moscow, Russian Federation)
 Grynova, K (London, United Kingdom)
 Harish, V (Cork, Ireland) *
 Hartanto, A (Dubai, United Arab Emirates)
 Horbatyuk, O (Dubai, United Arab Emirates)
 Huszar, E (London, United Kingdom)
 Khanna, K (New Malden, United Kingdom)
 Khor, Y Y (Penang, Malaysia)
 Konopatska, K (Dallas, United States of America)
 Kouris, V (Geneva, Switzerland) *
 Lim, W C (Duesseldorf, Germany)
 Magembe, V Y (Kampala, Uganda)
 Makoni, P T (Harare, Zimbabwe)
 Mandru, A (Bucharest, Romania)
 Manea, A M (Bucharest, Romania)
 Marti Beso, I (Maidenhead, United Kingdom)
 Martin, J M (Lima, Peru)
 McCleane, J (Kerry, Ireland)
 McManus, P (Meath, Ireland)
 McNeill, D (Coleraine, Ireland)
 Mooney, C (Dublin, Ireland)
 Mortell, R (Dublin, Ireland)
 Muhammad Putrawal Utama, P (Bandung, Indonesia)
 Mukatayeva, D (Astana, Kazakhstan)
 Muriithi, A (Nairobi, Kenya)
 Murphy, C (Guildford, United Kingdom)
 Musau, N (Jersey City, United States of America)
 Mutlow, C (Bishop's Stortford, United Kingdom)
 Nakimuli, J (Kampala, Uganda)
 Namata Jumba, W (Kampala, Uganda)
 Nouayhid, S (Dubai, United Arab Emirates)
 Paterson, M S (Livingston, United Kingdom)
 Phanse, V (Mumbai, India)
 Popescu, O A (Luxembourg, Luxembourg)
 Prajakfueangfu, P (Bangkok, Thailand)
 Ramadhani, N (Kelapa Gading, Indonesia)
 Ravindran, B (Chennai, India)
 Schiwietz, I (Zurich, Switzerland)
 Schwarzl, C (Singapore)
 Shah, S E A (Doha, Qatar) +
 Shah, U (Dubai, United Arab Emirates)
 Shpakovsky, R (Minsk, Belarus)
 Sofocleous, L (Larnaca, Cyprus)
 Stuart, C (Doha, Qatar)
 Tambunan, A (Jakarta, Indonesia)
 Tchol Kaldjob, P V (Accra, Ghana)
 Thakral, S (Hisar, India)
 Tsunekawa, N (London, United Kingdom)
 Tusiime, M (Kampala, Uganda)
 Valliyurnatt, P (Chennai, India)
 Woods, J (London, United Kingdom) *

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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Rory Clarke (ADIT Examinations Manager)
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Email: rclarke@adit.org.uk