

ADIT (ADVANCED DIPLOMA IN INTERNATIONAL TAXATION) – DECEMBER 2018 7 February 2019

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 11, 12 and 13 December 2018. A total of 505 students sat exams in December, in 50 cities around the world, including the first ever ADIT exam sittings in Lesotho and Thailand.

316 students passed at least one December 2018 ADIT exam. A total of 67 students (including six with distinction) have completed ADIT in the last six months, and can now add the post-nominals 'ADIT' after their name.

The ADIT qualification is now held by 985 tax practitioners in 76 countries and territories, and 206 students have successfully completed the qualification over the last twelve months.

CIOT President Ray McCann, commenting on the results, said:

"I congratulate warmly the successful ADIT students on their achievements in December's exams.

"The ADIT exams set by the CIOT continue to grow in popularity every year, with nearly a thousand students having now completed the qualification.

"ADIT exams are designed to be challenging because they address an ever-changing international tax landscape. They test students' ability to apply their understanding of complex tax concepts across a variety of subject areas and scenarios. Successful students should take great pride in joining the growing community of ADIT holders, a number of whom have chosen to continue their relationship with the Institute and demonstrate their commitment to continuing professional development by becoming International Tax Affiliates of the CIOT.

"As the international tax world continues to change, we are committed to further development of ADIT, and 2019 will witness more milestones including the first sitting of our new Banking module in June 2019, and the introduction of a second yearly sitting for our popular Cyprus option in December."

"The increasing success of ADIT means that the CIOT is building upon its position as the leading professional body for tax professionals in the UK and increasingly seen as the premier professional organisation for international tax specialists worldwide."

Awards

The Heather Self Medal for the best overall performance in Module 1 Principles of International Taxation

The medal has been awarded to Mrs Katy Rabindran of Sutton Courtenay, United Kingdom.

The Raymond Kelly Medal for the best overall performance in Module 2 United Kingdom option

The medal has been awarded to Mr Joseph Miles of Leeds, United Kingdom, who is employed by Deloitte.

The Croner-i Prize for the best overall performance in Module 3 Transfer Pricing option

The prize has been awarded to Mr Edgars Vilnis of Riga, Latvia, who is employed by Deloitte.

The Worshipful Company of Tax Advisers Medal for the highest mark in Module 3 (All other options)

The medal has been awarded to Ms Elinor Crockford of Abingdon, United Kingdom, who is employed by HMRC in London and sat Module 3.01: EU Direct Tax option.

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

- Ms Elinor Crockford of Abingdon, United Kingdom, who is employed by HMRC in London;
- Mr Kurt Farrugia of Naxxar, Malta, who is employed by KPMG in Pieta;
- Ms Louise Grima of St. Paul's Bay, Malta, who is employed by KPMG in Pieta;
- Mr Gareth Charles Lewis of Houston, TX, United States of America, who is employed by EY;
- Miss Iva Vasileva Makarska of Sutton, United Kingdom, who is employed by Nomad Foods Europe Ltd in Feltham; and
- Mr John Stokes of Maidstone, United Kingdom, who is employed by HMRC in London.

As a result of the December 2018 examinations, the following 57 individuals have now completed all the components to be awarded the ADIT qualification and may now use the designatory letters 'ADIT':

Basikoro, K (Gatwick, United Kingdom)	L'Héritier, A (St-Aubin-Sauges, Switzerland)
Bebbington, R (Exeter, United Kingdom)	Liu, J (London, United Kingdom)
Benavides Sanchez, A (London, United Kingdom)	Magesa, J J (Lusaka, Zambia)
Black, C J (Edinburgh, United Kingdom)	Mahdi, R (Cairo, Egypt)
Borowski, R (Chester, United Kingdom)	Makarska, I V (Sutton, United Kingdom) *
Casha, I (Attard, Malta)	Malkin, N C (Hong Kong, Hong Kong)
Crockford, E (Abingdon, United Kingdom) + *	Mees, K J (Ebene, Mauritius)
Davis, R (Kerry, Ireland)	Nicolaides, D (Nicosia, Cyprus)
Elshaer, N (Riyadh, Saudi Arabia)	Nikolaou, K (Limassol, Cyprus)
Farrugia, K (Naxxar, Malta) *	Orfanides, G (Nicosia, Cyprus)
Gauci, L (Luqa, Malta)	Panetas, A (Athens, Greece)
Georgiou, S (Limassol, Cyprus)	Piyanawin, I (Bangkok, Thailand)
Ghizdavu, A E (Bucharest, Romania)	Raut, D (Bucharest, Romania)
Golab, I M (London, United Kingdom)	Romanczuk, I (London, United Kingdom)
González Del Yerro Medina, P (Guildford, United Kingdom)	Rustus, B E (London, United Kingdom)
Gorynovych, A (London, United Kingdom)	Saxton, S C (Nottingham, United Kingdom)
Grima, L (St. Paul's Bay, Malta) *	Shah, B (Mumbai, India)
Guillemin, P (Luxembourg, Luxembourg)	Shah, N (Mumbai, India)
Gupta, R (Kanpur, India)	Stokes, J (Maidstone, United Kingdom) *
Hamudi, S (Harare, Zimbabwe)	Televantou, M (Limassol, Cyprus)
Hughes, K (Horley, United Kingdom)	Toungoulos, I (Nicosia, Cyprus)
Jain, K (Issy-Les-Moulineaux, France)	Vanagtmael, D (Beckenham, United Kingdom)
Justice, C D (Basingstoke, United Kingdom)	Vella, C M (Dingli, Malta)
Kalmukhanova, A (Atyrau, Kazakhstan)	Vella, R (Luqa, Malta)
Kormpou, E (Limassol, Cyprus)	Washington, P (Newcastle upon Tyne, United Kingdom)
Koutsogeorgas, D (Athens, Greece)	Webster, N G (Grouville, United Kingdom)
Le, L (Gatwick, United Kingdom)	Yong, N (Hartlebury, United Kingdom)
Lefevre, S (London, United Kingdom)	Zeng, S (Canberra, Australia)
Lewis, G C (Houston, TX, United States) *	

+ = Award Winner

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

Candidates may present an extended essay in place of either Module 2 or Module 3. The following ten candidates successfully completed an extended essay in the period between August 2018 and January 2019 and completed the required examinations prior to the December 2018 sitting. Therefore, they have now completed all the components to be awarded the ADIT qualification and may use the designatory letters 'ADIT':

Athanasaki, V (Athens, Greece)	Raghunath, A (Kochi, India)
Lavic, V (Dublin, Ireland)	Sersea, M C (Bucharest, Romania)
Park, J A (London, United Kingdom)	Sewell, L (Cleckheaton, United Kingdom)
Petroni, E (Santa Venera, Malta)	Thomas, N (Tokyo, Japan)
Pisani, W (Swatar, Malta)	Zhao, J (Wuhan, China)

The following 28 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 December 2018 examination session:

Al-Hashimi, H (Bristol, United Kingdom)	Parker, C (Richmond, United Kingdom)
Collier, D (Birmingham, United Kingdom)	Patel, B (Cardiff, United Kingdom)
Dickson, J (London, United Kingdom)	Pearson, E (Nottingham, United Kingdom)
Dodd, J (London, United Kingdom)	Shah, S (Wembley, United Kingdom)
Dumeresque, L (London, United Kingdom)	Shirley-Quirk, A (Reading, United Kingdom)
Gill, A (High Hurstwood, United Kingdom)	Stannard, K (Southend-on-Sea, United Kingdom)
Godfree, H (Reading, United Kingdom)	Sumra, I F E (Southampton, United Kingdom)
Jacott, A (Newcastle upon Tyne, United Kingdom)	Sutton, L (London, United Kingdom)
Loia, A T (Cambridge, United Kingdom)	Thawani, D (London, United Kingdom)
Lombardo, L A (Market Harborough, United Kingdom)	Tobin, C (London, United Kingdom)
Miles, J C C (Leeds, United Kingdom)	Wilkes, S E J (Stourport-on-Severn, United Kingdom)
Moody, H (Potters Bar, United Kingdom)	Willford, J (Reading, United Kingdom)
Moreno, M (London, United Kingdom)	Wood, J (Leeds, United Kingdom)
Ng, S L (London, United Kingdom)	Yang, Y (London, United Kingdom)

Candidates who have passed individual examination papers are listed in the **December 2018 Module Pass List**, available at www.adit.org.uk/results.

Results Statistics

Module 1 (Principles)

Pass	133
Fail	80
	-
Total number of candidates	213
	-
Pass rate	62%

Module 2.09 (UK)

Pass	39
Fail	48
	-
Total number of candidates	87
	-
Pass rate	45%

	Module 3.01 (EU Direct Tax)	Module 3.02 (EU VAT)	Module 3.03 (Transfer Pricing)
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Pass	14	7	135
Fail	7	17	59
	-	-	-
Total number of candidates	21	24	194
	-	-	-
Pass rate	67%	29%	70%

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 one optional module 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 18,500 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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