

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

Module Pass List

Individual module passes are as follows (for details of awards, distinctions and overall passes, please see the separate **December 2018 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

Module 1 Principles of International Taxation

Adedapo, A J (Lagos, Nigeria)	Holota, O (London, United Kingdom)
Ajayi, O (Rochester, United Kingdom)	Hotz De Baar, C M (London, United Kingdom)
Akhtar, F (Singapore, Singapore)	Housden, C L (Cambridge, United Kingdom)
Ambarwati, D A (Kota Bekasi, Indonesia)	Howell, A (Birmingham, United Kingdom)
Ananthasayanam, B (Chennai, India)	Hunter, D J (London, United Kingdom)
Ang, C G (Singapore, Singapore)	Hyde, R (London, United Kingdom)
Annat, T (Newbury, United Kingdom)	Iakubenko, G (Doha, Qatar)
Arram, M (Cairo, Egypt)	Ibrahim Ali, N M (Cairo, Egypt)
Bajaj, R (Delhi, India)	Ibrayeva, A (Almaty, Kazakhstan)
Basharat, N (Al Khobar, Saudi Arabia)	Ioannou, S (Limassol, Cyprus)
Basikoro, K (Gatwick, United Kingdom)	Isa, A A (Lidcombe, Australia)
Bhattacharjee, A (Pandu, India)	Ispas, M I (Bucharest, Romania)
Bhutra, H (Pune, India)	Jain, K (Issy-Les-Moulineaux, France)
Bottyan, J (London, United Kingdom)	Jalan, N (Jharkhand, India)
Brunovská, R (Bratislava, Slovakia)	Karvounis, C (Pefki, Greece)
Caltun, A (Focsani, Romania)	Khor, Y Y (Tanjung Tokong, Malaysia)
Capel, J (London, United Kingdom)	Kiely, T (Dublin, Ireland)
Charalambous, A K (Nicosia, Cyprus)	Kimotho, G N (Nairobi, Kenya)
Chen, E G (Petaling Jaya, Malaysia)	Kochakidze, T (Tbilisi, Georgia)
Chizhova, E (Nicosia, Cyprus)	Kompou, I (Athens, Greece)
Clerkin, A (London, United Kingdom)	Kormpou, E (Limassol, Cyprus)
Co, C (Bristol, United Kingdom)	Kumar, D (Chennai, India)
Constanta, N (Nicosia, Cyprus)	Lefevre, S (London, United Kingdom)
Constantinidou, C (Larnaca, Cyprus)	Lewis, G C (Houston, TX, United States) *
Damiani, D (Jakarta, Indonesia)	L'Héritier, A (St-Aubin-Sauges, Switzerland)
Dawjee, I M (Jeddah, Saudi Arabia)	Liava, P (Athens, Greece)
Doolar, K (Moka, Mauritius)	Lukashuk, S (Nicosia, Cyprus)
Dove, D S (London, United Kingdom)	Madurai Krishnaswamy, P (Chennai, India)
Finch, S (Zabbar, Malta)	Magonga, D (Nairobi, Kenya)
GSD, B (Chennai, India)	Malai, R (Limassol, Cyprus)
Garvey, J (Liverpool, United Kingdom)	Malekkidou, M (Nicosia, Cyprus)
Gatonye, T B (Kikuyu, Kenya)	Malkin, N C (Hong Kong, Hong Kong)
Golab, I M (London, United Kingdom)	Malos, E (Bucharest, Romania)
Hadjikleovoulou, A (Paphos, Cyprus)	Mandiopera, P (Harare, Zimbabwe)
Hamit, T (London, United Kingdom)	Mawire, H T (Harare, Zimbabwe)
Hamudi, S (Harare, Zimbabwe)	McFall, M (Dumfries, United Kingdom)
Hawkins, C D (Hanoi, Vietnam)	Moreno Sevilla, P (Vienna, Austria)
Hazelhurst-Jeavons, D (Swaffham, United Kingdom)	Mounir, M E (Cairo, Egypt)

Murphy, L (Newbridge, Ireland)
 Nakamura, K (St. Albans, United Kingdom)
 Nasser, Y (Cairo, Egypt)
 Nicolaides, D (Nicosia, Cyprus)
 Nikolaou, K (Limassol, Cyprus)
 Nonone Bruckmann, E (London, United Kingdom)
 Nusetor, S S (Nairobi, Kenya)
 Nyakairu, R H K (Kampala, Uganda)
 Oates, D (Bradford, United Kingdom)
 Omondi, N O (Nairobi, Kenya)
 Otufale, T (London, United Kingdom)
 Oyewale, O D (Hillside, NJ, United States)
 Pandy, V (Gurgaon, India)
 Parekh, B (Mumbai, India)
 Parwani, A (Mumbai, India)
 Patel, M (Northwood, United Kingdom)
 Pelupessy, F L (Jakarta, Indonesia)
 Poddar, S (Mumbai, India)
 Poupa, C (Nicosia, Cyprus)
 Pungkasan, T P (Jakarta, Indonesia)
 Rabindran, K (Sutton Courtenay, United Kingdom) +
 Rae, A V (Nottingham, United Kingdom)
 Ramdany, I (Mapou, Mauritius)
 Rani, P (Faridabad, India)
 Rees, A R A (London, United Kingdom)
 Ryabov, A A (Noginsk, Russian Federation)
 Sargsyan, K (Yerevan, Armenia)
 Shabir, J (Al Khobar, Saudi Arabia)
 Shah, M (Doha, Qatar)

Shah, S (Ahmadabad, India)
 Shaikh, M W (Sharjah, United Arab Emirates)
 Shauyenova, M (Budapest, Hungary)
 Shi Shun, J J V M (Baie Du Tombeau, Mauritius)
 Sogani, R (Jaipur, India)
 Stasiewski, T A (Wawsaw, Poland)
 Strati, G (Nicosia, Cyprus)
 Strati, S (Limassol, Cyprus)
 Strudwick, V P (Cookham, United Kingdom)
 Tang, Z Y (Singapore, Singapore)
 Televantou, M (Limassol, Cyprus)
 Thompson, J (Larchmont, NY, United States)
 Thompson, R (Newcastle upon Tyne, United Kingdom)
 Timol, A S (Curepipe, Mauritius)
 Toma, R I (Bucharest, Romania)
 Torres, J (Madrid, Spain)
 Tountoulou, I (Nicosia, Cyprus)
 Tziallas, C (Nicosia, Cyprus)
 Udhin, D (Nouvelle France, Mauritius)
 Vanagtmael, D (Beckenham, United Kingdom)
 Vasileva, A (Limassol, Cyprus)
 Venkatesan, L (Chennai, India)
 Vizlay, T (Vienna, Austria)
 Vitsa, E (Athens, Greece)
 Williams, G (London, United Kingdom)
 Wong Sun Thiong, L A (Floreal, Mauritius)
 Wong, H (Hong Kong, Hong Kong)
 Zammit, C (Gudja, Malta)

Module 2.09 United Kingdom option

Akpomiemie, M O O (London, United Kingdom)
 Al-Hashimi, H (Bristol, United Kingdom)
 Bebbington, R (Exeter, United Kingdom)
 Collier, D (Birmingham, United Kingdom)
 Dickson, J (London, United Kingdom)
 Dodd, J (London, United Kingdom)
 Dumeresque, L (London, United Kingdom)
 Gill, A (High Hurstwood, United Kingdom)
 Godfree, H (Reading, United Kingdom)
 Gorynovych, A (London, United Kingdom)
 Howell, A (Birmingham, United Kingdom)
 Hubbard, K (Cambridge, United Kingdom)
 Jacott, A (Newcastle upon Tyne, United Kingdom)
 Le, L (Gatwick, United Kingdom)
 Lewis, G C (Houston, TX, United States) *
 Liu, J (London, United Kingdom)
 Loia, A T (Cambridge, United Kingdom)
 Lombardo, L A (Market Harborough, United Kingdom)
 Miles, J C C (Leeds, United Kingdom) +
 Moody, H (Potters Bar, United Kingdom)

Moreno, M (London, United Kingdom)
 Ng, S L (London, United Kingdom)
 Parker, C (Richmond, United Kingdom)
 Patel, B (Cardiff, United Kingdom)
 Pearson, E (Nottingham, United Kingdom)
 Saxton, S C (Nottingham, United Kingdom)
 Shah, S (Wembley, United Kingdom)
 Shirley-Quirk, A (Reading, United Kingdom)
 Stannard, K (Southend-on-Sea, United Kingdom)
 Stokes, J (Maidstone, United Kingdom) *
 Sumra, I F E (Southampton, United Kingdom)
 Sutton, L (London, United Kingdom)
 Thawani, D (London, United Kingdom)
 Tobin, C (London, United Kingdom)
 Washington, P (Newcastle upon Tyne, United Kingdom)
 Wilkes, S E J (Stourport-on-Severn, United Kingdom)
 Willford, J (Reading, United Kingdom)
 Wood, J (Leeds, United Kingdom)
 Yang, Y (London, United Kingdom)

Module 3.01 EU Direct Tax option

Alonso Reta, G D (San Sebastian, Spain)
Belouli, E (Athens, Greece)
Benavides Sanchez, A (London, United Kingdom)
Black, C J (Edinburgh, United Kingdom)
Crockford, E (Abingdon, United Kingdom) + *
MacRae, B (Falkirk, United Kingdom)
Makarska, I V (Sutton, United Kingdom) *

Mihai, C M (Bucharest, Romania)
Muntean, C (Drobeta-Turnu Severin, Romania)
Narrainen, D (Beau Bassin-Rose Hill, Mauritius)
Popara, I (Bucharest, Romania)
Raut, D (Bucharest, Romania)
Romanczuk, I (London, United Kingdom)
Suciu, I (Sibiu, Romania)

Module 3.02 EU VAT option

Borowski, R (Chester, United Kingdom)
Elshaer, N (Riyadh, Saudi Arabia)
Grima, L (St. Paul's Bay, Malta) *
Ionascu, A (Luxembourg, Luxembourg)

Justice, C D (Basingstoke, United Kingdom)
Mahdi, R (Cairo, Egypt)
Narmania, G (Tbilisi, Georgia)

Module 3.03 Transfer Pricing option

Abou Sleiman, G (Beirut, Lebanon)
Agrawal, M (Mumbai, India)
Akhademe, F (Lagos, Nigeria)
Al Siyabi, L (Muscat, Oman)
Alexandrou, M (Limassol, Cyprus)
Alrebdi, S (Riyadh, Saudi Arabia)
Alzoubi, A (Jeddah, Saudi Arabia)
Anglmayer, A (Bisamberg, Austria)
Balaba, E (Kampala, Uganda)
Barinov, A (Brovary, Ukraine)
Barnes, F (Bath, United Kingdom)
Bhattacharjee, A (Pandur, India)
Bhutra, H (Pune, India)
Burns, A J (Birmingham, United Kingdom)
Campbell, C J (Dublin, Ireland)
Candan, M A (Luxembourg, Luxembourg)
Casey, N (Dublin, Ireland)
Casha, I (Attard, Malta)
Charalambous, S (Nicosia, Cyprus)
Charitonos, M (Limassol, Cyprus)
Chelangat Muzungyo, S (Kampala, Uganda)
Chitambala, M C (Manchester, United Kingdom)
Christofi, M (Limassol, Cyprus)
Davis, R (Kerry, Ireland)
De Croutte, P (Sanabis, Bahrain)
Diaz Velasco, C (Luxembourg, Luxembourg)
Dushime, A (Kigali, Rwanda)
Economou, C (Athens, Greece)
Epifaniou, D (Nicosia, Cyprus)
Farrugia, K (Naxxar, Malta) *
Featherstone-Morton, E (Prudhoe, United Kingdom)
Fenton, R J (Bristol, United Kingdom)
Fernandez, D (London, United Kingdom)
Garg, E (Anoopshahr, India)
Gauci, L (Luqa, Malta)
Georgiou, S (Limassol, Cyprus)
Ghizdavu, A E (Bucharest, Romania)
Ghuwalewala, R (Dubai, United Arab Emirates)

Glover, Y (Sevenoaks, United Kingdom)
Golab, I M (London, United Kingdom)
González Del Yerro Medina, P (Guildford, United Kingdom)
Graci, E (Madrid, Spain)
Guillemin, P (Luxembourg, Luxembourg)
Gupta, R (Kanpur, India)
Hawkins, C D (Hanoi, Vietnam)
Hennelly, J W (Toronto, Canada)
Hokam-Dahd, I (Birmingham, United Kingdom)
Horn, M L (Oxford, United Kingdom)
Hughes, K (Horley, United Kingdom)
Ilanoudova, S (Nicosia, Cyprus)
Ioannides, S (Limassol, Cyprus)
Ionescu, M G (Bucharest, Romania)
Jain, A (Chennai, India)
Jilke, J (Munich, Germany)
Kalmukhanova, A (Atyrau, Kazakhstan)
Katrak, Z (Mumbai, India)
Kelly, E (Athboy, Ireland)
Kemigisha, L (Kampala, Uganda)
Khan, K S (London, United Kingdom)
Kieruzel, J (Richmond, United Kingdom)
Kok, W M (Kuala Lumpur, Malaysia)
Konsta, A (Athens, Greece)
Koutsogeorgas, D (Athens, Greece)
Kudryavtsev, P (Moscow, Russian Federation)
Lawal, A (London, United Kingdom)
Le, L (Gatwick, United Kingdom)
Lunn, P (Bilston, United Kingdom)
Magesa, J J (Lusaka, Zambia)
Maharani, S (Jakarta, Indonesia)
Maliko, W H (Nantes, France)
Maruthappan, E (Chennai, India)
Mashale, R G (Woodmead, South Africa)
Mbowe, V E (Dar Es Salaam, Tanzania)
Mees, K J (Ebene, Mauritius)
Metti, K (Limassol, Cyprus)

Michaelides, Z (Larnaca, Cyprus)	Scotti, M (Nicosia, Cyprus)
Musibi, P E (Nairobi, Kenya)	Shah, B (Mumbai, India)
Mutasah, C P (Harare, Zimbabwe)	Shah, N (Mumbai, India)
Napper, J B (Epsom, United Kingdom)	Shah, S (Ahmadabad, India)
Nasser, Y (Cairo, Egypt)	Shaikh, M W (Sharjah, United Arab Emirates)
Nina, O (Dar Es Salaam, Tanzania)	Sharma, S (New Delhi, India)
Nusetor, S S (Nairobi, Kenya)	Sineda, S (Hamburg, Germany)
Orfanides, G (Nicosia, Cyprus)	Stamatogiannis, P (Athens, Greece)
Owachigi, H (Kampala, Uganda)	Sundar, S (Ashford, United Kingdom)
Palgamkar, H (Mumbai, India)	Taylor, K M (New York City, NY, United States)
Panetas, A (Athens, Greece)	Tekin, O (London, United Kingdom)
Panetas, S (Athens, Greece)	Thompson, W (Dubai, United Arab Emirates)
Patel, D J S (Barnet, United Kingdom)	Tolkachev, D (London, United Kingdom)
Patel, M (Ilford, United Kingdom)	Trivedi, C (Mumbai, India)
Paulissen, E A (Vienna, Austria)	Tuyakova, A (Luxembourg, Luxembourg)
Piyanawin, I (Bangkok, Thailand)	Vella, C M (Dingli, Malta)
Podsekina, L (Amden, Switzerland)	Vella, R (Luqa, Malta)
Ponda, V (Mumbai, India)	Verawaty, V (Jakarta, Indonesia)
Przejczowska, A (Chorzow, Poland)	Vilnis, E (Riga, Latvia) +
Pungkasan, T P (Jakarta, Indonesia)	Walsh-Smith, N J (London, United Kingdom)
Punwani, T (Mumbai, India)	Webster, N G (Grouville, United Kingdom)
Rakubutu, S (Maseru, Lesotho)	Wilton, A (Cardiff, United Kingdom)
Refaei, E (Kuwait City, Kuwait)	Witko, P (New York City, NY, United States)
Rotteveel, M (Cork, Ireland)	Wu, D (London, United Kingdom)
Rustamov, M (Limassol, Cyprus)	Yaqoob, M A (Dubai, United Arab Emirates)
Rustus, B E (London, United Kingdom)	Yassin, K (Dubai, United Arab Emirates)
Salifida, S S (Cimanggis, Indonesia)	Yiapani, M (Limassol, Cyprus)
Sanni, A (Lagos, Nigeria)	Yong, N (Hartlebury, United Kingdom)
Saputra, M D (Jakarta, Indonesia)	Yuki, Y (Jakarta, Indonesia)
Scott, M (London, United Kingdom)	Zeng, S (Canberra, Australia)

FOR INFORMATION:

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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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 Email: info@adit.org.uk

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 Rory Clarke, ADIT Examinations Manager
 Telephone as opposite
 Email: rclarke@adit.org.uk