

Module Pass List

Individual module passes are as follows (for details of awards, distinctions and overall passes, please see the separate **June 2019 Awards, Distinctions and Overall Pass List**, available at www.adit.org/results):

+ = Award Winner

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

Module 1 Principles of International Taxation

Abalango, D (Kampala, Uganda)
Abdallah, H (New Cairo, Egypt)
Abdelgawad, R (Cairo, Egypt)
Abdullayev, E (Baku, Azerbaijan)
Abid, A M (Doha, Qatar)
Adamides, G (Nicosia, Cyprus)
Adiga, M (Mumbai, India)
Adong, V A (Kampala, Uganda)
Aghahuseynov, H (Abu Dhabi, United Arab Emirates)
Agrawal, M (Mumbai, India)
Agrawal, P (Nagpur, India)
Ahmad, E (Karachi, Pakistan)
Ahurira, E (Kampala, Uganda)
Aigbokhaode, A G (Lagos, Nigeria)
Al Hoqani, A S (Muscat, Oman)
Al Lawati, M M A (Muscat, Oman)
Al Siyabi, L (Muscat, Oman)
Albu, V C (Bucharest, Romania)
Albukairi, G (Dhahran, Saudi Arabia)
Aldayeh, H (Dubai, United Arab Emirates)
Almaskary, N S (Shatti Al Qurum, Oman)
Almoslim, H A (Al Khobar, Saudi Arabia)
Andreou, E (Nicosia, Cyprus)
Aquilina, G (Gharghur, Malta)
Armen, A (Athens, Greece)
Asem, A (Vienna, VA, USA)
Avgousti, A (Limassol, Cyprus)
Baatab, B M (Jeddah, Saudi Arabia)
Balbae, A C (Bucharest, Romania)
Balogun, T (Lagos, Nigeria)
Bareja, R (New Delhi, India)
Barratt, D M (St. Julians, Malta)
Barszczewska, M E (Teddington, United Kingdom)
Bertol Roy, B (Vienna, Austria)
Bewick, S (Sunderland, United Kingdom)
Bhatia, P (Delhi, India)
Bigirwa, C (Kampala, Uganda)
Bocai, R D (Bucharest, Romania)
Bock, S (Dubai, United Arab Emirates)
Boden, J (Gloucester, United Kingdom)
Bonnette, C (Johanneburg, South Africa)
Borza, C A (Bucharest, Romania)
Bourliand, E (St. Petersburg, Russia)
Bundy, N D (London, United Kingdom)
Burns, A J (Birmingham, United Kingdom)
Cafassi, A (Morges, Switzerland)
Casey, N (Dublin, Ireland)
Chamroo, N M (Le Hochet, Mauritius)
Chew, S (Kuala Lumpur, Malaysia)
Chokshi, U V (Mumbai, India)
Christodoulou, A (Nicosia, Cyprus)
Christodoulou, E (Limassol, Cyprus)
Christofi, M (Limassol, Cyprus)
Chrysanthou, M (Nicosia, Cyprus)
Chrysostomou, G (Piraeus, Greece)
Collins, K (Bristol, United Kingdom)
Cordoba Ruiz, L (Barcelona, Spain)
Coughlin, M P (Bangor, United Kingdom)
Dabrai, R S (Bangalore, India)
Dalvi, V (Mumbai, India)
Deptula, B (Meneou, Cyprus)
Donneaux, J J (Nicosia, Cyprus)
Dragulin, D E (Bucharest, Romania)
Dugar, A (Bangalore, India)
Dunne, L (Dublin, Ireland)
Dushime, A (Kigali, Rwanda)
Ehinlanwo, O B (London, United Kingdom)
El Hefnawy, O (Doha, Qatar)
Eleftheriou, M (Nicosia, Cyprus)
Epifaniou, D (Nicosia, Cyprus)
Erdenebileg, M (London, United Kingdom)
Evans, P M (Wrexham, United Kingdom)
Evdokimov, P (Dubai, United Arab Emirates)
Ferguson, R (Dublin, Ireland)
Fidanovska, J (Skopje, North Macedonia)

Furfari, C (Dubai, United Arab Emirates)
 Gamova, Z (Moscow, Russia)
 Ganapathy, S (Chennai, India)
 Georgiou, A (Larnaca, Cyprus)
 Gioabă, A R (Bucharest, Romania)
 Gkavogianni, M (Geneva, Switzerland)
 Gogoneata, E (Bucharest, Romania)
 Hagemann, T (Berlin, Germany) +
 Hails, Y S C (London, United Kingdom)
 Hanchate, R (Bellari, India)
 Haran, P (Chennai, India)
 Hayward, L (Glasgow, United Kingdom)
 Hilliard, C (London, United Kingdom)
 Holt, J (Bristol, United Kingdom)
 Houska, M (Zagreb, Croatia)
 Hu, S (Dubai, United Arab Emirates)
 Hussein, A F (New Maadi, Egypt)
 Huxford, S J (London, United Kingdom)
 Ieronymides, P P (Nicosia, Cyprus)
 Ilea, E L (Bucharest, Romania)
 Ioannides, S (Limassol, Cyprus)
 Ionescu, M G (Bury St. Edmunds, United Kingdom)
 Ionescu, R G (Chiajna, Romania)
 Iyer, R (Dubai, United Arab Emirates)
 Jain, N (Noida, India)
 Jain, U (Mumbai, India)
 Jauffur, F A (Phoenix, Mauritius)
 Jhanwar, S (Chennai, India)
 Jhunjhunwala, S S (Mumbai, India)
 Kabadi, A (Muscat, Oman)
 Kariuki, G (Amsterdam, Netherlands)
 Katariya, R P (Mumbai, India)
 Katipalli, S (India)
 Kengaju, A B (Kampala, Uganda)
 Kennedy, M (Portarlington, Ireland)
 Khalil Musinguzi, A (Kampala, Uganda)
 Khatri, S (Mumbai, India)
 Kourelis, K (Nea Makri, Greece)
 Kozatenkova, K (Dubai, United Arab Emirates)
 Kumar, V (Hyderabad, India)
 Kuziv, L (London, United Kingdom)
 Loizou, A (Limassol, Cyprus)
 Lu, X (Kowloon, Hong Kong)
 Luwoye, Y (Tilbury, United Kingdom)
 Lynn Nuwagaba, A (Kampala, Uganda)
 Macken, C (London, United Kingdom)
 Malik, M (Lagos, Nigeria)
 Manea, C E (Bucharest, Romania)
 Manea, S (Bucharest, Romania)
 Manouchou, D (Nicosia, Cyprus)
 Manousakis, N (Nicosia, Cyprus)
 Marinova, K (Sofia, Bulgaria)
 Maroun, C L (Baabda, Lebanon)
 Maruthappan, E (Chennai, India)
 Matirongo, B E (Harare, Zimbabwe)
 Mehta, H D (Mumbai, India)
 Minuti, M (Pembroke, Malta)
 Mlalazi, A (Harare, Zimbabwe)
 Moise, A M (Bucharest, Romania)
 Mozgunova, N (Spain)
 Muhammad Putrawal Utama, P (Bandung, Indonesia)
 Muigai, J M (Kigali, Rwanda)
 Muraleedharan Pillai, V (Plain City, OH, USA)
 Muralidhar, P (Chennai, India)
 Musa, S (London, United Kingdom)
 Mutasah, C P (Harare, Zimbabwe)
 Nabafuma, J N (Kampala, Uganda)
 Nadar, R (Pune, India)
 Nakalema, Z K (Kampala, Uganda)
 Nalubanga, R (Kampala, Uganda)
 Nalubowa, E (Kampala, Uganda)
 Nchota, B I M (Dar es Salaam, Tanzania)
 Ng, X H (Negeri Sembilan, Malaysia)
 Nina, O (Tanzania)
 Noprianto, M (Tangerang, Indonesia)
 Novas Perez, J L (United Arab Emirates)
 Nyangajo, A A (Kitale, Kenya)
 Obajimi, O (Lagos, Nigeria)
 Obayuwana, O (Santa Venera, Malta)
 Ogu-Jude, M (Port Harcourt, Nigeria)
 Olding, K (Godalming, United Kingdom)
 Ong, S J (Kuala Lumpur, Malaysia)
 Oprea, E (Bucharest, Romania)
 Orrico Guimaraes, C (London, United Kingdom)
 Owachigi, H (Kampala, Uganda)
 Palavila Jacob, J (Singapore)
 Palgamkar, H (Mumbai, India)
 Pascu, M (Bucharest, Romania)
 Patel, M (Ilford, United Kingdom)
 Paulissen, E A (Vienna, Austria)
 Perikou, M (Limassol, Cyprus)
 Petlyakova, A (Limassol, Cyprus)
 Pilkington, L (Tamworth, United Kingdom)
 Pincha, H (Ahmedabad, India)
 Polyviou, N (Limassol, Cyprus)
 Ponda, V (Mumbai, India)
 Prihartoro, M N K F (Jakarta, Indonesia)
 Pussick Dos Santos, D M (Singapore)
 Rahmat, M (Jakarta, Indonesia)
 Ramaswamy, H (Bangalore, India)
 Ramdjielal, W (Zoetermeer, Netherlands)
 Raynor, D (Northampton, United Kingdom)
 Refaei, E (Kuwait City, Kuwait)
 Rosculet, E L (Bucharest, Romania)
 Russell, J (Edinburgh, United Kingdom)
 Rylewicz, M (Ireland)
 Sabiescu, A M (Bucharest, Romania)
 Sachdeva, S (Faridabad, India)
 Samolis, D (Athens, Greece)

Samson, I L (Bucharest, Romania)
Sarvary, S (Bangalore, India)
Severs, I (Doha, Qatar)
Shah, A A (Mumbai, India)
Shah, H (Mumbai, India)
Shah, J A (Mumbai, India)
Shah, M (Mumbai, India)
Sharma, B (Mumbai, India) *
Shetty S, U (Bangalore, India)
Shurrab, B (Jeddah, Saudi Arabia)
Sinai Curchorcar, A A (Dubai, United Arab Emirates)
Sineda, S (Hamburg, Germany)
Somani, R (Mumbai, India)
Spirescu, C (Bucharest, Romania)
Sra, J (Isleworth, United Kingdom)
Stalder, C E (Zurich, Switzerland)
Stefan, R (Bucharest, Romania)
Stinga, K (Limassol, Cyprus)
Sulistiono, B (Tangerang, Indonesia)
Sungeelee, N (London, United Kingdom)
Suresh, A (Riyadh, India)
Swami, P (Mumbai, India)
Tapera, M (Harare, Zimbabwe)
Tee, Y W (Singapore)
Tekin, O (London, United Kingdom)

Module 2.01 Australia option

Agarwal, M (Mumbai, India)
Madurai Krishnaswamy, P (Chennai, India)
Majidli, M (Doha, Qatar)

Module 2.02 China option

Housden, C L (Cambridge, United Kingdom)

Module 2.03 Cyprus option

Andreou, A (Nicosia, Cyprus)
Antoniou, A (Nicosia, Cyprus)
Charalambous, A K (Nicosia, Cyprus)
Charalambous, S (Nicosia, Cyprus)
Charitonos, M (Limassol, Cyprus)
Chasiridis, A (Paphos, Cyprus)
Christodoulou, I (Limassol, Cyprus)
Chrysanthou, M (Nicosia, Cyprus)
Constanta, N (Nicosia, Cyprus)
Deptula, B (Meneou, Cyprus)
Ianoukova, S (Nicosia, Cyprus)
Ioannou, S (Limassol, Cyprus)
Konsta, A (Athens, Greece)

Module 2.04 Hong Kong option

Li, S (London, United Kingdom)
Lui, Y L (Tseung Kwan O, Hong Kong)

Thai, T (London, United Kingdom)
Thakkar, D M (Mumbai, India)
Tolubayev, O (Almaty, Kazakhstan)
Trivedi, C (Mumbai, India)
Tsangaridou, A I (Nicosia, Cyprus)
Tsardellis, N (Larnaca, Cyprus)
Tsitouras, C (Nea Ionia, Greece)
Tupchii, O (Findel, Luxembourg)
Ugoji, C (Lagos, Nigeria)
Uhiriwe, J M (Kampala, Uganda)
Ulfsson, O E (Kópavogur, Iceland)
V, H K (Erode, India)
Vagiakou, M K (Athens, Greece)
Vasant, A (New Delhi, India)
Volin, I (Moscow, Russia)
Whiteman, M J (Huntingdon, United Kingdom)
Wilton, A (Cardiff, United Kingdom)
Wong, J Y (Petaling Jaya, Malaysia)
Yerolemou, T (Larnaca, Cyprus)
Yiapani, M (Limassol, Cyprus)
Yuki, Y (Jakarta, Indonesia)
Yusuf, O B (Lagos, Nigeria)
Zammit, T (Gudja, Malta)
Zayan, Y A W (Cairo, Egypt)

Sharma, B (Mumbai, India) *
Wiklund, A (Perth, Australia)

Kyriakou, M (Ipsonas, Cyprus)
Malai, R (Limassol, Cyprus)
Metti, K (Limassol, Cyprus)
Mourettou, S (Nicosia, Cyprus)
Neokleous, O (Paphos, Cyprus)
Podsekina, L (Amden, Switzerland)
Poupa, C (Nicosia, Cyprus)
Scotti, M (Nicosia, Cyprus)
Strati, S (Limassol, Cyprus)
Syrimis, S (Nicosia, Cyprus)
Yerolemou, T (Larnaca, Cyprus)
Yiallourou, C (Nicosia, Cyprus)

Rahmat, M (Jakarta, Indonesia)

Module 2.05 India option

Choudhary, S V (Thane, India)
Doshi, A (Jaipur, India)
Dugar, A (Bangalore, India)
Murali, S (Chennai, India)

Punwani, T (Mumbai, India)
Shrimal, N (Jaipur, India)
Vakharia, J (Mumbai, India)
Vasant, A (New Delhi, India)

Module 2.06 Ireland option

Casey, N (Dublin, Ireland)
Mooney, C (Dublin, Ireland)

O'Malley, O (Dublin, Ireland) *

Module 2.07 Malta option

Abela, D (Mosta, Malta)
Attard, M (San Gwann, Malta)
Camilleri, L (Attard, Malta)
Filletti, M (Il-Mosta, Malta)
Finch, S (Zabbar, Malta)
Formosa, M (San Lawrenz, Malta)
Galea, R (Qormi, Malta)

Micallef, C A (Haz-Zebbug, Malta)
Pisani, J (Senglea, Malta)
Portelli, J (Zebbug, Malta)
Sciberras, N (Zebbug, Malta)
Spiteri, I (Haz-Zebbug, Malta)
Spiteri, J (Pietà, Malta)
Zammit, C (Gudja, Malta)

Module 2.08 Singapore option

Aghoram, V (Chennai, India)
Agrawal, P (Mumbai, India)
Ang, C G (Singapore)
Baheti, C (Mumbai, India)
Bajaj, R (Delhi, India)
Damiani, D (Jakarta, Indonesia)
Dwi, W (Jakarta, Indonesia)

Juli Asyir, R (Jakarta, Indonesia)
Katariya, R P (Mumbai, India)
Khaidir, M K (Singapore)
Pungkasan, T P (Jakarta, Indonesia)
Pussick Dos Santos, D M (Singapore)
Tan, K S (Singapore)
Timol, A S (Curepipe, Mauritius)

Module 2.09 United Kingdom option

Ajadi, T (London, United Kingdom)
Ali, A (Birmingham, United Kingdom)
Bishop, K L (Blaenrhondda, United Kingdom) *
Bottyan, J (Greenford, United Kingdom)
Buzoianu, E (London, United Kingdom)
Chandlen, A C (St. Helier, Jersey)
Chen, L (London, United Kingdom)
Chigumbu, N (St. Helier, Jersey)
Dove, D S (London, United Kingdom)
Dua, B (Aylesbury, United Kingdom)
Glover, Y (Sevenoaks, United Kingdom)
Honour, C (Bromley, United Kingdom)
Hunter, D J (London, United Kingdom)
Jenkins, G (Cambridge, United Kingdom) +
Justice, C D (Basingstoke, United Kingdom)

Lobo, E (Uxbridge, United Kingdom)
Mope, T N (London, United Kingdom)
Moran, M (Reading, United Kingdom)
Oates, D (Bradford, United Kingdom)
Powell, H (Burgess Hill, United Kingdom)
Ramdany, I (Mapou, Mauritius)
Sharp, N P O (London, United Kingdom)
Shinder, N (London, United Kingdom)
Shybeka, K (London, United Kingdom)
Storey, J (London, United Kingdom)
Theodoulidis, L B (Altrincham, United Kingdom)
Thomas, S (Didcot, United Kingdom)
West, B (Bristol, United Kingdom)
Zaman, M S U (London, United Kingdom)

Module 2.10 United States option

Hagemann, T (Berlin, Germany)
Hannigan, R (London, United Kingdom)
Ismail, M (Manchester, United Kingdom)
Kennedy, M (Portarlinton, Ireland)
Minogue, M F (Cork, Ireland)

Okechukwu, C O (Woodstock, GA, USA)
Rangasamy, Y (Rose Hill, Mauritius)
Shaw, C (Blackrock, Ireland) *
Wolosiuk, E (London, United Kingdom)
Wunderley, C (Singapore)

Module 2.11 Brazil option

De Campos, L F (Sao Paulo, Brazil) +

Module 3.01 EU Direct Tax option

Agarwal, M (Mumbai, India)
Alzuhair, A (Riyadh, Saudi Arabia)
Antonescu, E (Bucharest, Romania)
Barinov, A (Brovary, Ukraine)
Bhasin, M (London, United Kingdom)
Bors, C (Bucharest, Romania)
Brolly, C (Bishop's Stortford, United Kingdom)
Calinovici, E (Bucharest, Romania)
Corniciuc, O (Suceaua, Romania) *
Cotuna, A (Arad, Romania)
Gubaryeva, G (Kyiv, Ukraine)
Haque, F (London, United Kingdom)
Iordache, M (Bucharest, Romania)

Jackson, G (Gibraltar)
Kong Shing Cheong, M W (Quatre Bornes, Mauritius)
Lopes Dias Vieira Da Silva, G (Luxembourg City, Luxembourg)
Marin, A (Bucharest, Romania)
Myznikova, E (Velikiy Novgorod, Russia)
Nowak, A (London, United Kingdom) +
Orrico Guimaraes, C (London, United Kingdom)
Raynor, D (Northampton, United Kingdom)
Sharrock, M (Johannesburg, South Africa)
Stasiewski, T A (Warszawa, Poland)
Tapolos, N (Dherynia, Cyprus)

Module 3.02 EU VAT option

Abou Sleiman, G (Beirut, Lebanon)
Alasheeri, J (Manama, Bahrain)
Alzoubi, A (Jeddah, Saudi Arabia)
Camilleri, R (Birkirkara, Malta)
Christodoulou, E (Nicosia, Cyprus)
Daskalaki, P (Nicosia, Cyprus)
Erdem, H (Dubai, United Arab Emirates)
Gyan-Quansah, A (Accra, Ghana)

Hadjikleovoulou, A (Paphos, Cyprus)
Kuziv, L (London, United Kingdom)
Mitroi, A I (Targoviste, Romania)
Nonone Bruckmann, E (London, United Kingdom)
Papava, B (Bucharest, Romania)
Refaei, E (Kuwait City, Kuwait)
Stefopoulou, F (Athina, Greece)
Yassin, K (Dubai, United Arab Emirates)

Module 3.03 Transfer Pricing option

Afzal, M (Dubai, United Arab Emirates)
Aigbokhaode, A G (Lagos, Nigeria)
Alex, I (Dar es Salaam, Tanzania)
Allen, O (Bull Bay, Jamaica)
Annat, T (Newbury, United Kingdom)
Antoniou, P (Nicosia, Cyprus)
Avgousti, A (Limassol, Cyprus)
Bachdani, A (Jakarta, Indonesia)
Basharat, N (Al Khobar, Saudi Arabia)
Belouli, E (Athens, Greece)
Biswas, A (Bangalore, India)
Bottyan, J (Greenford, United Kingdom)
Bourliand, E (St. Petersburg, Russia)
Burrows, E M (Peterborough, United Kingdom)
Cahyadi Putra, B (Jakarta, Indonesia)
Caltun, A (Focsani, Romania)
Chamria, M (Mumbai, India)
Chan, P X (Singapore)
Chandrasekar, U (Muscat, Oman)
Chari, K (Luxembourg City, Luxembourg)
Chokshi, U V (Mumbai, India)
Clayton, S (London, United Kingdom)
Cleland, C (Glasgow, United Kingdom)
Collins, K (Bristol, United Kingdom)
Coyne, L (Foxrock, Ireland)

Cristescu, S (Bucharest, Romania)
Dalvi, V (Mumbai, India)
Dauletkulova, A (London, United Kingdom)
Dhora, K A (Jakarta, Indonesia)
Doak, E J (Newcastle upon Tyne, United Kingdom) +
Dugar, A (Bangalore, India)
Duric, A (London, United Kingdom)
Edge, S J (Liverpool, United Kingdom)
Emmanouil, A (Nicosia, Cyprus)
Engstrand, R (Helsinki, Finland)
Erdenebileg, M (London, United Kingdom)
Falzon, M (Siggiewi, Malta)
Ferguson, R (Dublin, Ireland)
Fulwani, P (India)
Gamova, Z (Moscow, Russia)
Gheorghe, A (Frankfurt Am Main, Germany)
Gitta, A (Kampala, Uganda)
Godins, N (Baltinglass, Ireland)
Gonzalez Puga, M M (Bondi, Australia)
Gordon, S R (St. Catherine, Jamaica)
Gorita, A (Bucharest, Romania)
Gray, S (Leeds, United Kingdom)
Gupta, N (Bangalore, India)
Haran, P (Chennai, India)
Hashemi, M (London, United Kingdom)

Heyl, O M (London, United Kingdom)
 Hinds, T R (Edinburgh, United Kingdom)
 Hisaund, B (Port Louis, Mauritius)
 Hyde, R (London, United Kingdom)
 Ioannou, M (Nicosia, Cyprus)
 Ionascu, A (Luxembourg City, Luxembourg)
 Ishola-Lemomu, O O (Lagos, Nigeria)
 Jain, N (New Delhi, India)
 Jayasinghe, S D P (Wattala, Sri Lanka)
 Junior, A J (Jakarta, Indonesia)
 Karim, M M (Dhaka, Bangladesh)
 Katariya, R P (Mumbai, India)
 Kelly, E (Belfast, United Kingdom)
 Kimotho, G N (Nairobi, Kenya)
 Kirtikar, C (Dubai, United Arab Emirates)
 Klokkaris, C (Nicosia, Cyprus)
 Koivula, T (Helsinki, Finland)
 Kourtellaris, C (Nicosia, Cyprus)
 Kovalenko, M (Almaty, Kazakhstan)
 Kumar, D (Chennai, India)
 Lo, M T (Kowloon, Hong Kong)
 Luzinda, C (Kampala, Uganda)
 MacRae, B (Falkirk, United Kingdom)
 Magonga, D (Nairobi, Kenya)
 Majumdar, S (New Delhi, India)
 Manoli, N (Nicosia, Cyprus)
 Matei, B (Bucharest, Romania)
 Mehta, H D (Mumbai, India)
 Melnyk, A (London, United Kingdom)
 Menezes, C (London, United Kingdom)
 Mganwa, R S (Tanzania)
 Mihai, C M (Bucharest, Romania)
 Mikhalyeva, N (London, United Kingdom)
 Miles, K (Birmingham, United Kingdom)
 Mina, Z (Nicosia, Cyprus)
 Muntean, C (Drobeta-Turnu Severin, Romania)
 Murray, S (Bangor, United Kingdom)
 Mutis, H A (Luxembourg City, Luxembourg)
 Myzithra, A (Vienna, Austria)
 Nakamura, K (St. Albans, United Kingdom)
 Narmania, G (Tbilisi, Georgia)
 Nchota, B I M (Dar es Salaam, Tanzania)
 Ng, X H (Negeri Sembilan, Malaysia)
 Norman, R (London, United Kingdom)
 Novas Perez, J L (United Arab Emirates)
 O'Connor, R (Charleville, Ireland)
 Omondi, N O (Nairobi, Kenya)
 Owiti, S (Nairobi, Kenya)
 P Jain, P (Chennai, India)
 Palmieri, C (Luxembourg City, Luxembourg)
 Papagavriel, A (Nicosia, Cyprus)
 Parekh, B (Mumbai, India)
 Pasiailounta, M (Larnaca, Cyprus)
 Patel, M (Northwood, United Kingdom)
 Porwal, M (Riyadh, India)
 Poupa, C (Nicosia, Cyprus)
 Rahmadi, R (Mampang Prapatan, Indonesia)
 Rami, D (Chennai, India)
 Rani, P (Faridabad, India)
 Rees, A R A (London, United Kingdom)
 Revenga Gomez-Selles, A (Luxembourg City, Luxembourg)
 Rubiano Torres, S (Barcelona, Spain)
 Russell, J (Edinburgh, United Kingdom)
 Ryabov, A A (Noginsk, Russia)
 Sanghvi, B J (Mumbai, India)
 Sarbu, I R (Bucharest, Romania)
 Sargsyan, K (Yerevan, Armenia)
 Sarkar, S (London, United Kingdom)
 Sarri, M (Nicosia, Cyprus)
 Scicluna, C (Birkirkara, Malta)
 Sen, J (Hyderabad, India)
 Shaba, M M (Nairobi, Kenya)
 Shah, A (Harrow, United Kingdom)
 Shah, A A (Mumbai, India)
 Shetty S, U (Bangalore, India)
 Shields, F J (Belfast, United Kingdom)
 Shrimal, N (Jaipur, India)
 Simion, C (Bucharest, Romania)
 Singh, S (Slough, United Kingdom)
 Sogani, R (Jaipur, India)
 Stoddart, K M (Leeds, United Kingdom)
 Strati, G (Nicosia, Cyprus)
 Strudwick, V P (Cookham, United Kingdom) *
 Suci, I (Sibiu, Romania)
 Sungeelee, N (London, United Kingdom)
 Taylor, A K (Croydon, United Kingdom)
 Taylor, A Z (Leeds, United Kingdom)
 Tenkorang, N A A (Accra, Ghana)
 Thakkar, D M (Mumbai, India)
 Thomas, K (Spanish Town, Jamaica)
 Thompson, J (Larchmont, NY, USA)
 Timothy, M (United Kingdom)
 Toma, R I (Bucharest, Romania)
 Toumazou, S (Nicosia, Cyprus)
 Tran, A (Hanoi, Vietnam)
 Tripathi, A (Manchester, United Kingdom)
 Tziallas, C (Nicosia, Cyprus)
 Unadkat, R (Mumbai, India)
 Uttendorf, M (Düsseldorf, Germany)
 Vasiliou, V (Nicosia, Cyprus)
 Vella, C (Siggiewi, Malta)
 Venkatesan, L (Mylapore, India)
 Vizlay, T (Vienna, Austria)
 Vomo, T F (Zimbabwe)
 Vroom, A M (London, United Kingdom)
 Wesson, L M (Leicester, United Kingdom)
 Worlock, P (Bristol, United Kingdom)
 Xuereb, C (San Gwann, Malta)
 Zepeda Paniagua, L I (Cardiff, United Kingdom)
 Zontanos, A (Marousi, Greece)

Module 3.04 Upstream Oil and Gas option

Abdulla, S (Hamad Town, Bahrain)
Adong, V A (Kampala, Uganda)
Aitkulova, A (Atyrau, Kazakhstan)
Ajayi, O (Rochester, United Kingdom)
Arram, M (Cairo, Egypt)
Azmi, F (Manama, Bahrain)
Balaba, E (Kampala, Uganda)
Baluku, R M (Kampala, Uganda)
Bebongnchu, F (Yaounde, Cameroon)
Cartite, I (Bucharest, Romania)
Chelangat Muzungyo, S (Kampala, Uganda)
Christoforou, C (Athens, Greece) +
Demir, M (Cernavoda, Romania)
Dushime, A (Kigali, Rwanda)
Evdokimov, P (Dubai, United Arab Emirates)
Ghuwalewala, R (Dubai, United Arab Emirates)
Halim, J (Cairo, Egypt)
Hasham, S (Ajman, United Arab Emirates) *
Kemigisha, L (Kampala, Uganda)
Kirchheiner, C E (Arusha, Tanzania)

Kok, W M (Kuala Lumpur, Malaysia)
Kompou, I (Athens, Greece)
Koteiche, S (Baabda, Lebanon)
Lynn Nuwagaba, A (Kampala, Uganda)
Mastori, R (Baabda, Lebanon)
Mbowe, V E (Tanzania)
Metallidou, A (Athens, Greece)
Mounir, M E (Cairo, Egypt)
Nasser, Y (Cairo, Egypt)
Nina, O (Tanzania)
Nyakairu, R H K (Kampala, Uganda)
Osama, M A (Cairo, Egypt)
Otufale, T (London, United Kingdom)
Racheal, B (Kampala, Uganda)
Reid, P R (London, United Kingdom)
Shaikh, N Z (Manama, Bahrain)
Silungwe, N (Ghana)
Sinai, K N (Dar es Salaam, Tanzania)
Sineda, S (Hamburg, Germany)
Tapeinou, I (Agia Paraskevi, Greece)

Module 3.05 Banking option

Agrawal, A (Singapore)

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 modules, 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 19,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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