

# CTA and ATT results

The CIOT and ATT announce their May 2012 exam results.

The Chartered Institute of Taxation and the Association of Taxation Technicians have published the results of their May 2012 examinations and *Taxation* says 'congratulations' to all those who have achieved success. Lists of those who have now met the examination requirements for membership of the CIOT and ATT, as well as those who were awarded prizes are below.

## Chartered Institute of Taxation

1,196 candidates took CTA exams on 1 and 2 May 2012. The Institute President, Patrick Stevens, commenting on the results said:

'I would like to offer my congratulations to all 889 of the candidates who have made progress towards becoming a Chartered Tax Adviser as a result of passing one or more papers at the May 2012 examination. 253 candidates have now successfully completed all of the CTA examination and we very much look forward to them becoming members of the Institute in the very near future.'

Breaking down the results by examination paper gave the following statistics.

- Advisory – taxation of owner-managed businesses. 245 candidates passed this paper out of a total of 404 sitting the examination with four candidates being awarded a distinction. A pass rate of 61%.
- Advisory – VAT on UK domestic transactions (including SDLT). 15 candidates passed this paper out of a total of 28 sitting the examination. A pass rate of 54%.
- Advisory – inheritance tax, trusts and estates. 42 candidates passed this paper out of a total of 56 sitting the examination with four candidates being awarded a distinction. A pass rate of 75%.
- Advisory – taxation of individuals. 199 candidates passed this paper out of a total of 481 sitting the examination. A pass rate of 41%.
- Advisory – VAT on cross-border transactions and other indirect taxes. 20 candidates passed this paper out of a total of 28 sitting the examination. A pass rate of 71%.
- Advisory – advanced corporation tax. 91 candidates passed this paper out of a total of 143 sitting the examination. A pass rate of 64%.
- Awareness paper. 385 candidates passed this paper out of a total of 438 sitting the examination. A pass rate of 88%.
- Application and interaction paper. 136 candidates passed this paper out of a total of 259 sitting the examination with one candidate being awarded a distinction. A pass rate of 53%.

## Association of Taxation Technicians

859 candidates took the May 2012 ATT examinations. Commenting on the results, the Association President, Stuart McKinnon, said:

'It gives me great pleasure to congratulate the successful candidates from the May sitting of our exams. In total 1,326 papers were sat and 1,015 passes achieved in one or more of our six papers with 73 distinctions awarded for exceptional performance.

'Our modular system allows candidates to study at their own pace. Whether they are working towards full membership by sitting the two compulsory and one optional paper together with our two e-assessments or whether they simply wish to obtain one or more certificates of competency in their specialist areas the flexibility has proved very popular.

'As a result of the examinations, 77 candidates have now completed the examination requirements for membership and I look forward to meeting as many as possible at our popular admission ceremonies held at the House of Lords.'

An analysis of the ATT certificate paper results yielded the following information.

- Paper 1 – personal taxation. 386 candidates passed this paper out of a total of 537 sitting the examination with 31 candidates being awarded a distinction. A pass rate of 72%.
- Paper 2 – business taxation and accounting principles. 289 candidates passed this paper out of a total of 400 sitting the examination with 22 candidates being awarded a distinction. A pass rate of 72%.
- Paper 3 – business compliance. 71 candidates passed this paper out of a total of 77 sitting the examination with four candidates being awarded a distinction. A pass rate of 92%.
- Paper 4 – corporate taxation. 192 candidates passed this paper out of a total of 220 sitting the examination with ten candidates being awarded a distinction. A pass rate of 87%.
- Paper 5 – inheritance tax, trusts and estates. 44 candidates passed this paper out of a total of 54 sitting the examination with three candidates being awarded a distinction. A pass rate of 81%.
- Paper 6 – VAT. 33 candidates passed this paper out of a total of 38 sitting the examination with three candidates being awarded a distinction. A pass rate of 87%.
- Professional responsibilities and ethics e-assessment and law e-assessment. Since 1 March 2012, 203 candidates have taken the law e-assessment and 101 (50%) have passed. Mean attempts per candidate: 1.64.

## Distinctions and certificates

Full details of those who have passed exams, achieved distinctions and obtained certificates of competency, etc. can be found on the CIOT and ATT websites at [www.tax.org.uk](http://www.tax.org.uk) and [www.att.org.uk](http://www.att.org.uk).

## CTA prizewinners

The following prizes were awarded.

*The Institute Medal.* For the best overall performance attempting the awareness paper and two advisory papers (at the same sitting).  
Emma Victoria Rawson (Deloitte LLP, London)

*The Gilbert Burr Medal.* For the advisory paper on the taxation of owner-managed businesses.  
Emma Victoria Rawson (Deloitte LLP, London)

*The Spofforth Medal.* For the advisory paper on inheritance tax, trusts and estates.  
Frederick Thomas Carnegie-Arbuthnott (Buzzacott LLP, London)

*The Ronald Ison Medal.* For the advisory paper on the taxation of individuals.  
Alice Steidl (Rawlinson & Hunter, London)

*The Avery Jones Medal.* For the application and interaction paper.  
Humphrey Henry Marten (Towcester)

*The Victor Durkacz Medal.* For the advisory paper on VAT on UK domestic transactions (including SDLT).  
Paul Henderson (John Lewis plc, London)

*The John Wood Medal.* For the advisory paper on advanced corporation tax.  
Emma Victoria Rawson (Deloitte LLP, London)

*The Ian Walker Medal.* For the awareness paper.  
Holly Morris (Smith & Williamson, Salisbury)  
Charlotte Anna Brown (PricewaterhouseCoopers LLP, Plymouth)

*The LexisNexis Prize.* For the highest total marks in two advisory papers (taken at the same sitting).  
Emma Victoria Rawson (Deloitte LLP, London)

*The CCH Prize.* For the highest distinction mark.  
Humphrey Henry Marten (Towcester)

## CTA pass list

The following candidates have met the examination requirements for membership.

+ = Prizewinner

\* = Distinction. These are awarded on a per paper basis.

A	Bennett C E (Camborne)	Cowsill T W (Trinity, Jersey)
Adams D (London)	Bianchi T (Manchester)	Coxon L M (London)
Adams M C (Tewkesbury)	Black C J (Glasgow)	Craggs L M (Norwich)
Adebaki B (London)	Blackshaw L (Leeds)	Crichton L J C (London)
Airey K (Ipswich)	Blessington T P (London)	Crompton K (Bolton)
Alcock R (Luton)	Bond M D (Wigan)	Crosby A L (London)
Alderman C P (Newcastle)	Booth S J (Leeds)	Curtis-Smith A J (London)
Ali I (Bradford)	Brook T W (Haywards Heath)	Cuthbert J P (Reading)
Ali N S (Manchester)	Brotheridge P (Hayle)	
Amoo A (London)	Brown E R (London)	D
Anderson C D (Dunfermline)	Brown M H (London)	Dabrowska J (London)
Antrobus G P (Banbury)	Bryden C H (Glasgow)	Davey W A (Newbury)
Ashwell L J (Maidenhead)	Burke D J (Colchester)	Davies E (Treharris)
Astley C A (Rickmansworth)	Burke D C (London)	Day E C (Gerrards Cross)
	Butcher S G J (Norwich)	Dine A (Fareham)
B		Dizaei K H (Reading)
Bailey A T (Lewes)	C	Dobson T A (Morden)
Ball M (Lincoln)	Cage M J (Bude)	Dowdles R S (Aberdeen)
Barker T E (Enfield)	Cann S S (Cullompton)	Dowey A R (Craigavon)
Barrowman C (Coatbridge)	+*Carnegie-Arbuthnott F T (London)	Drake L E (Colchester)
Bassi D (Birmingham)	Clarke J (Bristol)	Dyal G S (Slough)
Batstone A L (Taunton)	Clarke T (Croydon)	
Baum L M (Milton Keynes)	Condon N E (Northampton)	E
Beaumont K (Woking)	Connor E (St Helier, Jersey)	Edmonds S E (Bristol)
Begum S (Greenford)	Coole J M (Douglas, Isle of Man)	El Khalidi M (Ruislip Gardens)

Eley P J (Northampton)

F

Fahey A (London)  
 Fahy E M (Blackheath)  
 Fassioms R A (Wigan)  
 Field M P (Leeds)  
 \*Foley R J (Bristol)  
 Forde J M (London)  
 French A (London)

G

Gallacher M R (Manchester)  
 Gazzard T P (Borehamwood)  
 George C W (Newmarket)  
 Gillies S A (London)  
 Glover M (London)  
 Goburdhun V (London)  
 Godber K F J (Market Harborough)  
 Gohil A (London)  
 Gooch D J (Reading)  
 Goosey A J (Milton Keynes)  
 Grantham J (Selby)  
 Grey A (London)  
 Groves N R (London)  
 Guessoum N (Nottingham)

H

Haden L (Teddington)  
 Halls F L (Bury St. Edmunds)  
 Ham S M (Harrogate)  
 Hands E (Truro)  
 Hannah G A (Aberdeen)  
 Harding L (St Peter Port, Guernsey)  
 Harker P H (Woking)  
 Harold B (Uckfield)  
 Harris D (Rochester)  
 Harshaw J C (Banbridge)  
 Hart J R (Northumberland)  
 Hayward R N (Truro)  
 Hickey-Brown C (Twickenham)  
 Hill A (Pirton)  
 Hirst G (Hull)  
 Hopkins J A (West Malling)  
 Hoque J (London)  
 Howard F M (Wye)  
 Howse D (London)  
 Hunt K (Birmingham)  
 Hurren S (Bury St. Edmunds)

I

Ingram M (London)

J

Jain N (Leeds)  
 James D (King's Lynn)  
 Jasokumar C (Ilford)  
 Jefferies G (Swindon)  
 Jeffery M A (Newport)

Jennings R A (Launceston)  
 Johnson T C (Bolton)

K

Karki R (Southall)  
 Kelleher N J (Manchester)  
 Khan A N (London)  
 Khan N (Oxford)  
 Khan S (Manchester)  
 Khan S (Uxbridge)  
 Khanom S (London)  
 King S B (St. Albans)  
 Kinsella D R (Douglas, Isle of Man)  
 Klouda T (London)  
 Kneale K H (Kirk Michael, Isle of Man)  
 Knight L J (Malton)  
 Knight T (London)  
 Kratke A F (London)

L

Ladha A (Rickmansworth)  
 Latham C (Manchester)  
 Lawrence J M (Reading)  
 Lawson S (London)  
 Lee B R (Hampton)  
 Lee J H (Bristol)  
 Lees F J (Enfield)  
 Looi C (Bexley)  
 Love T M (Glasgow)

M

Ma W Y (Scarborough)  
 Mackay A (Chelmsford)  
 Mackie N (Tyne and Wear)  
 Marchant T O M (Leeds)  
 +\*Marten H H (Towcester)  
 Matthews C (Stockport)  
 Matthews M (Belfast)  
 Matthews S L (Maidstone)  
 Maudarbocus M A A (London)  
 Maxwell L E  
 (Douglas, Isle of Man)  
 McBride J (Fraserburgh)  
 McIntyre C (London)  
 McKay M (Holywood)  
 McKenzie M (Glasgow)  
 McLarty T A (Abingdon)  
 \*McLaughlin S A (Coleraine)  
 McVitty S (Lisburn)  
 Mee J H (Norfolk)  
 Mellett T (Bracknell)  
 Mercer E C (Hove)  
 Merrett M M (Clifton)  
 Milne J (Purley)  
 Mistry S (Wednesbury)  
 +Morris H (Salisbury)  
 Mottram C F (Birmingham)  
 Munday S C (Cambridge)  
 Murphy A C (Bolton)

N

Newell L (Wilmslow)  
 Nunney C (London)

O

Oakley KE (Bridport)

P

Palliser A E (York)  
 Patel P (London)  
 Peacock N A (Cambridge)  
 Pearce R J (Whittington)  
 Pearson S M (Peterborough)  
 Peck J (London)  
 Powis A (Trowbridge)

Q

Qualtrough J  
 (Douglas, Isle of Man)

R

Rafik M (Leicester)  
 Rainford A J (St. Asaph)  
 Rajan S (Harrow)  
 Randolph P E M (Henley on Thames)  
 +\*Rawson E V (London)  
 Ray S E (Eastbourne)  
 Reakes I C (Evesham)  
 \*Reeve J E (London)  
 Reeve S (London)  
 Reynolds J (Dungannon)  
 Richards C E (Solihull)  
 Richardson T (London)  
 Ricketts K J (London)  
 Rigby L J (Manchester)  
 Robinson J R A (London)  
 Rowlands M (Warrington)

S

Sadlier R (Portwall Lane)  
 Salehy B (Sunderland)  
 Sales P D (Weymouth)  
 Samad I A (London)  
 Sangha J S (Ilford)  
 Santha-Szagal J (Crawley)  
 Sargent L (Coventry)  
 Shah A (Harrow)  
 Sharp B (Chatham)  
 Sin K (Malvern)  
 Singh K (Wimbledon)  
 Slattery D (Chorley)  
 Sleight P R (Midhurst)  
 Smith A (Devon)  
 Smith L M (Wotton-Under-Edge)  
 Spearing C P (London)  
 Spinks C M (Worthing)  
 Spriggs A W H (Cardiff)  
 Steven N M B (Edinburgh)  
 Stockton B A (London)

Stoves H (London)  
 Summerford L (Eastbourne)  
 Sutcliffe S (Chorley)  
 Swansborough S R (Chichester)  
 Sweeney W R (Farnham)

## T

Tarafder N (London)  
 Thain M G (Pitlochry)  
 Thomas L (London)  
 Thompson R E (Newtownards)  
 Thorpe A C (Southampton)  
 Tiwana R K (London)  
 Tompkins L A (Newport Pagnell)  
 Towler L (Aberdeen)  
 Tracey V (East Grinstead)

Trevenna R J (Dronfield)  
 Tsoi B S M (London)  
 Tuncer D D (London)  
 Turnbull R M  
 (Tunbridge Wells)  
 Tynan P (Edinburgh)

## V

Vassoodaven D (London)  
 Venney S C (Bristol)  
 Vries B H (Belfast)

## W

Walsh A (London)  
 \*Watkins N N (London)  
 Watts R M (Colchester)

Webster E (Liverpool)  
 Webster P M (Westcliff-On-Sea)  
 Whale J W (London)  
 White R L (Rugby)  
 Whitfield F K (Southport)  
 Williams L (Birkenhead)  
 Wilson A V (Driffield)  
 Wilson C (Leeds)  
 Wilson J D (Nottingham)  
 Wong J (Cardiff)  
 Wooby N R (Ipswich)  
 Wood D (Sale)  
 Wotton T R (Sheffield)

## Y

Yulius Y (St. Albans)

## ATT prizewinners

The following prizes were awarded.

*The Association Medal.* For the best overall performance taking three written papers at one sitting, including having passed both e-assessments in professional responsibilities and ethics and law.  
 Sarah Jane Brown (Smith & Williamson Ltd, London)

*The Ivison Medal.* For the highest mark in the paper on personal taxation.  
 Elizabeth Wood (Ilkley)

*The Jennings Medal.* For the highest mark in the paper on business taxation and accounting principles.  
 Kelly Louise Ridley (Deloitte LLP, Newcastle upon Tyne)

*The Collingwood Medal.* For the highest mark in the paper on business compliance.  
 Marianne Katharine Frost (Ernst & Young LLP, London)

*The Stary Medal.* For the highest mark in the paper on corporate taxation.  
 Robert Alexander McKinney (PricewaterhouseCoopers LLP, London)

*The Kimmer Medal.* For the highest mark in the paper on inheritance tax, trusts and estates.

Richard Owen Nicholas Webb (Principal Investment Management Ltd, Sevenoaks)

*The Gravestock Medal.* For the highest mark in the paper on VAT.  
 Karen O'Neill (PricewaterhouseCoopers LLP, Newcastle upon Tyne)

*The Johnson Medal.* For the best overall performance when passing both the professional responsibilities and ethics and law e-assessments within a six month period.  
 Catherine Jane Carlton Roberts (Ernst & Young LLP, London)

*The LexisNexis Prize.* For the highest total marks when taking three written papers at one sitting and obtaining the highest total marks on those three papers.  
 Meera Patel (Deloitte LLP, Reading)

*The President's Medal.* Awarded at the discretion of the president to an outstanding candidate or candidates not otherwise eligible for a prize.  
 Gethin Peter Hine (Deloitte LLP, Birmingham)  
 Christopher William Woods (Deloitte LLP, Birmingham)

## ATT pass list

The following candidates have met the examination requirements for membership.

+ = Prizewinner

\* = Distinction. These are awarded on a per paper basis.

A  
 Abbott P E (Torquay)  
 Adams L M (Kettering)  
 Askham J M (Bedale)

## B

\*Barker S (Blackburn)

Billson J (London)  
 Bird J (Lancing)  
 Blair N K (Glasgow)  
 Brown D S S (London)  
 Brown S (Preston)  
 +\*Brown S J (London)  
 Bryden J H (Edinburgh)

Bushnell G S (Stafford)

## C

Cairns V (Gateshead)  
 Carroll D G (Cheltenham)  
 Carter W J (Spalding)  
 Chaloner A (Welwyn Garden City)

Chant A T (Exeter)  
Cooney L D (Watford)  
Currie J (Christchurch)

D  
Dathan N (Milton Keynes)  
\*Davies S (Broadstairs)  
Day S G (Andover)  
Deacon L (Basingstoke)

E  
Elahi S (Ilford)

F  
Foster K (Balsall Common)

H  
Hadden R (Blackpool)  
Hammonds B L (Shrewsbury)  
Hare C L (Brentwood)  
Hunt M J (Newton Abbot)  
Hussain A (Slough)

I  
Inayathusein Z (Chigwell)  
Irvine V (Liversedge)

J  
John J R (Carmarthen)

K  
Kehoe L (Carlisle)  
Kirkbride C (London)  
Ku W T (Peterborough)

M  
\*Mackinnon C (Edinburgh)  
MacLeay A W (Aberdeen)  
\*Masterson J E (Bristol)  
McClellan A (Leatherhead)  
McDonald B (Chorley)  
McGregor A (Derby)  
+\*McKinney R A (London)  
\*McLellan G L (Glasgow)  
Meraj F A (Dagenham)

N  
Nash T E (Bristol)  
Nicolson E J (Bo'ness)

O  
O'Connor L (Ringwood)  
Osei-Oppong N K (Edinburgh)  
\*O'Toole L M (Weymouth)

P  
Pang A H W (London)  
Portman D A (London)  
Prior H (London)

Q  
Qureshi A (Mitcham)

R  
\*Rao S H (Luton)  
Reynard J A (Bolton)  
\*Robertson C (Berwick-Upon-Tweed)  
Russo S (Northampton)

S  
Savage C R (Salisbury)  
Shah S (Harrow)  
Simpson C A (Huntingdon)  
Smith C L (Leeds)  
Stanley A (Horsham)  
Stephenson N (Bolton)

T  
Thatai N (Bromley)  
Trebilco S (London)  
Tripska D (Epsom)  
Tsoy M (Birmingham)

W  
Warburton S V (Wirral)  
Warne K J (Penzance)  
Watts T (Sittingbourne)  
+\*Webb R O N (Sevenoaks)  
Welsh G R (Goole)  
Wilson A J (Yeovil)  
\*Wylie R K (London)  
Wythe B L (Sittingbourne)

Z  
\*Zhang X (London)

Since 1 March 2012 the following candidates have now completed the ATT examination requirements for membership by successfully passing the e-assessments in professional responsibilities and ethics and law, having previously passed the three required written papers.

A  
Aughton E (London)

B  
Bennett J H (Liverpool)  
Berry N (Wadhurst)

C  
Cannaford J (Milton Keynes)  
Chiglintseva A (Luton)  
Climo S R R (London)  
Cody K M (London)  
Conroy L (London)

Coughlan T K (Bristol)

D  
Daryanani A (Ilford)  
Dido S E (London)  
Diston L (Sutton)

G  
Gallacher K (Linlithgow)  
Gibson Y F (Westbury)

H  
Hall A B (Buckfastleigh)  
Hamill L-M (Alloa)  
Haq-Myles J (Welwyn Garden City)  
Hare-Scott H (Bristol)

K  
Keyzor M D (Camberley)

L  
Lazar B (London)  
Leja A J (London)  
Li X (London)  
Lin S-C (Knebworth)

M  
McNeill M M (Carrickfergus)  
Minchinton S C E (Wellingborough)

O  
Okoroma C (Croydon)

P  
Paterson C V (Knutsford)  
Pelekanos P A (Wembley)

R  
Rai P D (London)  
+Roberts C J C (London)  
Rosta-Maginyecz A (London)

S  
Shah N (Watford)  
Shaw G J (Bracknell)  
Sikaria S (Swindon)

T  
Tripathi G (London)

W  
Wang C A (Reading)  
Wartho S (Sidcup)  
Williams H (Cardiff)  
Wu C C (Reading)

Y  
Yiu W Y (Edgware)  
Yugcha C (London)