

## REGISTER OF MEMBERS' INTERESTS

### Category One: Remuneration

#### Revenue Scotland Code of Conduct for Board Members, Section 4, para 4.3 – 4.11 refer

Aidan O'Carroll	<ul style="list-style-type: none"> <li>• Non-Executive Director Hillhouse Estates Ltd</li> <li>• Non-Executive Director ABE Global Ltd</li> </ul>
Lynn Bradley	<ul style="list-style-type: none"> <li>• Lecturer in Accounting &amp; Finance, Adam Smith Business School, University of Glasgow</li> </ul>
John Whiting	<ul style="list-style-type: none"> <li>• Director, Taxation Disciplinary Board</li> </ul>
Jean Lindsay	<ul style="list-style-type: none"> <li>• Crown Estate Scotland Board Member</li> <li>• Non-Legal Member of the Employment Tribunal (Scotland)</li> <li>• Member of the Institute of Chartered Foresters</li> </ul>
Martin McEwen	<ul style="list-style-type: none"> <li>• Head of Tax, SSE PLC</li> <li>• Company Secretary and Senior Accounting Officer, Greater Gabbard Offshore Winds Limited (non-remunerated)</li> </ul>
Simon Cunningham	<ul style="list-style-type: none"> <li>• Member of the Audit &amp; Risk Committee Scottish Courts and Tribunals Service (daily rate payable plus travel and other incidental expenses)</li> <li>• Various ad-hoc consulting engagements , e.g. facilitated risk and related workshops for Board of Trustees (remunerated on a daily rate basis)</li> </ul>

**Category Two: Related Undertakings**

***Revenue Scotland Code of Conduct for Board Members, Section 4, para 4.12 – 4.14 refer***

Aidan O'Carroll	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
Lynn Bradley	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
John Whiting	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
Jean Lindsay	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
Martin McEwen	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
Simon Cunningham	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>

**Category Three: Contracts**

***Revenue Scotland Code of Conduct for Board Members, Section 4, para 4.15 – 4.16 refer***

Aidan O'Carroll	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
Lynn Bradley	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
John Whiting	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
Jean Lindsay	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
Martin McEwen	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
Simon Cunningham	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>

**Category Four: Houses, Land and Buildings**

***Revenue Scotland Code of Conduct for Board Members, Section 4, para 4.17 – 4.18 refer***

Aidan O'Carroll	<ul style="list-style-type: none"> <li>• Joint owner of several residential properties in Scotland that are rented out.</li> <li>• Joint owner of a holiday home in Toward , Argyll</li> <li>• Joint owner of main residence in Thornhill , Stirling</li> </ul>
Lynn Bradley	<ul style="list-style-type: none"> <li>• Joint owner of main residence in North Lanarkshire</li> <li>• Joint owner of house in North Lanarkshire</li> <li>• Joint owner of flat in South Lanarkshire</li> </ul>
John Whiting	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>
Jean Lindsay	<ul style="list-style-type: none"> <li>• Owner of flat in Edinburgh – ADS paid</li> </ul>
Martin McEwen	<ul style="list-style-type: none"> <li>• Owner of main residence in Perth</li> <li>• Owner of flat in Edinburgh</li> </ul>
Simon Cunningham	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>

**Category Five: Interest in Shares and Securities**

***Revenue Scotland Code of Conduct for Board Members, Section 4, para 4.19 refers***

Aidan O'Carroll	<ul style="list-style-type: none"> <li>• Investment portfolio managed by Julius Baer in which there may be several shares whose nominal value will be in excess of £25k. I have no direct dealings in those shares or the underlying companies.</li> <li>• Interest in loans provided through Lending Crowd</li> </ul>
Lynn Bradley	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>
John Whiting	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>
Jean Lindsay	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>
Martin McEwen	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>
Simon Cunningham	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>

**Category Six: Gifts and Hospitality**

***Revenue Scotland Code of Conduct for Board Members, Section 4, para 4.20 refers***

Aidan O'Carroll	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>
Lynn Bradley	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>
John Whiting	<ul style="list-style-type: none"> <li>• Periodically I speak at meetings and conferences and seminars, mainly on taxation policy with particular reference to simplification. I never accept fees, usually travel expenses are reimbursed by the organisation. As a speaker, I am usually provided with modest hospitality i.e. tea/ biscuits; occasionally this extends to lunch or similar. I will notify Revenue Scotland of any significant external speaking engagements in advance.</li> </ul>
Jean Lindsay	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>
Martin McEwen	<ul style="list-style-type: none"> <li>• Periodically I speak at conferences and seminars because of my position as Head of Tax at SSE plc, mainly on tax transparency and responsible corporate taxpayer behaviour. I never accept fees and any travel expenses are paid for by SSE plc. As a speaker, I am usually provided with modest hospitality including lunch or similar. I will notify Revenue Scotland of any significant external speaking engagements in advance.</li> </ul>
Simon Cunningham	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>

**Category Seven: Non-Financial Interests**
**Revenue Scotland Code of Conduct for Board Members, Section 4, para 4.21 – 4.22 refer**

Aidan O'Carroll	<ul style="list-style-type: none"> <li>• Chair of Institute of Directors Scotland ( IoD )</li> <li>• Member of IoD UK Council</li> <li>• Member of Institute of Chartered Accountants of Scotland ( ICAS )</li> <li>• Treasurer of Dun Whinny Golf Club</li> </ul>
Lynn Bradley	<ul style="list-style-type: none"> <li>• Trustee, Radio Clyde Cash for Kids (charity)</li> <li>• Member of Institute of Chartered Accountants of Scotland and member of the Institute's Audit and Assurance Panel and Test of Professional Expertise Panel</li> <li>• Member of Chartered Institute of Public Finance and Accountancy</li> <li>• Secretary of British Accounting &amp; Finance Association (Scotland)</li> </ul>
John Whiting	<ul style="list-style-type: none"> <li>• I am a Member (Fellow) of both the Chartered Institute of Taxation (CIOT) and Institute of Chartered Accountants of England and Wales</li> <li>• Chair, UK General Anti-Abuse Rule (GAAR) Advisory Panel</li> <li>• I am a Member of CIOT's Standards Committee</li> <li>• My CIOT Committee work is all carried out on a volunteer basis and contributes to my RS work by keeping me in touch with tax technical and practical issues. I am not involved in signing off any CIOT opinions or submissions</li> <li>• Treasurer, Richard III Society</li> <li>• Committee member of Radlett Society &amp; Green Belt Association (charity)</li> </ul> <p>All of these activities are unpaid and normally no expenses are reimbursed.</p> <p>Until May 2021 I was also a member of</p> <ul style="list-style-type: none"> <li>• The CIOT Technical Committee</li> <li>• The CIOT's Low Incomes Tax Reform Group (LITRG)</li> <li>• Member of the Institute of Fiscal Studies' Tax Law Review Committee (TLRC)</li> </ul> <p>Member of the Administrative Burdens Advisory Board (HMRC Body)</p>
Jean Lindsay	<ul style="list-style-type: none"> <li>• Judicial Office Holder of Employment Tribunals (Scotland)</li> </ul>

Martin McEwen	<ul style="list-style-type: none"> <li>• Member of the Institute of Chartered Accountants of Scotland</li> <li>• Member of the Chartered Institute of Taxation</li> <li>• Chair of the Electricity Industry Tax Forum</li> </ul>
Simon Cunningham	<ul style="list-style-type: none"> <li>• Director and member of the Board, Compass Christian Centre Ltd, Glenshee (charity)</li> <li>• Director, Free Church of Scotland Pensions Scheme Trustees Ltd, Chair - Investment Committee</li> <li>• Vice-Captain and Captain Elect, Gullane Golf Club</li> <li>• Member of Institute of Chartered Accountants of Scotland</li> <li>• Member of the Institute of Risk Management</li> </ul>