

## REGISTER OF MEMBERS' INTERESTS

### Category One: Remuneration

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

Dr Keith Nicholson	<ul style="list-style-type: none"> <li>• Director, 55 North Network Ltd, Business &amp; Technical Advisory Services</li> <li>• Board Member, Scottish Funding Council</li> <li>• Chief Executive, Cyber Security Scotland (non remunerated)</li> <li>• Trustee of the Mey Highland Games (non-remunerated)</li> </ul>
Lynn Bradley	<ul style="list-style-type: none"> <li>• Employed as part-time university teacher by Glasgow University</li> </ul>
Jane Ryder	<ul style="list-style-type: none"> <li>• Jane Ryder Consultancy – self-employed</li> <li>• Chair, Historic Environment Scotland</li> <li>• Board Member, Scottish Police Authority</li> <li>• Chair, Scottish Poetry Library (non-remunerated)</li> </ul>
Ian Tait	<ul style="list-style-type: none"> <li>• Employed as Director of Investment at the Water Industry for Scotland, the economic regulator for the water industry in Scotland</li> <li>• Independent Member of Ofgem's ESO Performance Panel</li> </ul>
John Whiting	<ul style="list-style-type: none"> <li>• Non-Executive Director, HM Revenue &amp; Customs (until September 2019)</li> <li>• Chair, HMRC Audit and Risk Committee (until September 2019)</li> <li>• Director, Taxation Disciplinary Board</li> </ul>
Jean Lindsay	<ul style="list-style-type: none"> <li>• Crown Estate Scotland Board Member</li> </ul>
Martin McEwen	<ul style="list-style-type: none"> <li>• Head of Tax, Scottish &amp; Southern Energy 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>• Consulting, e.g. facilitated risk 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*

Dr Keith Nicholson	<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>
Jane Ryder	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
Ian Tait	<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***

Dr Keith Nicholson	<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>
Jane Ryder	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
Ian Tait	<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***

Dr Keith Nicholson	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>
Lynn Bradley	<ul style="list-style-type: none"> <li>• Joint Owner of main residence in North Lanarkshire</li> <li>• Joint Owner of flat in South Lanarkshire</li> </ul>
Jane Ryder	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>
Ian Tait	<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>• 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***

Dr Keith Nicholson	<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>
Jane Ryder	<ul style="list-style-type: none"><li>• No registerable interests</li></ul>
Ian Tait	<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***

Dr Keith Nicholson	<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>
Jane Ryder	<ul style="list-style-type: none"> <li>• No registerable interests</li> </ul>
Ian Tait	<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>• No registerable interests</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***

Dr Keith Nicholson	<ul style="list-style-type: none"> <li>• Individual Member: RSPB; Butterfly Conservation; Scottish Wildlife Trust; Historic Scotland</li> <li>• Member of Prospect</li> <li>• Non-Executive Director, North Highland Regeneration Fund (unremunerated)</li> </ul>
Lynn Bradley	<ul style="list-style-type: none"> <li>• Trustee, Radio Clyde Cash for Kids</li> </ul>
Jane Ryder	<ul style="list-style-type: none"> <li>• Chair, Historic Environment Scotland (non-remunerated)</li> </ul>
Ian Tait	<ul style="list-style-type: none"> <li>• No registerable interests</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>• I am a Member of CIOT's Technical Committee and Standards Committee</li> <li>• I am a Member of the CIOT's Low Incomes Tax Reform Group (LITRG)</li> <li>• My CIOT &amp; LITRG 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>• Member of the Institute of Fiscal Studies' Tax Law Review Committee (TLRC)</li> <li>• Member of the Administrative Burdens Advisory Board (HMRC Body)</li> <li>• Member of the Academic Advisory Board of the Tax Administration Research Centre (Exeter University/ IFS)</li> <li>• Treasurer, Richard III Society</li> <li>• Committee member of Radlett Society &amp; Green Belt Association (charity)</li> <li>• Chair, UK General Anti-Abuse Rule (GAAR) Advisory Panel (non-remunerated)</li> </ul> <p>All of these activities are unpaid and normally no expenses are reimbursed.</p>
Jean Lindsay	<ul style="list-style-type: none"> <li>• No registerable interests</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 Chair, Compass Christian Centre Ltd, Glenshee (charity)</li><li>• Director, Free Church of Scotland Pensions Scheme Trustees Ltd</li><li>• Finance Convenor, Gullane Golf Club</li><li>• Individual member : Institute of Chartered Accountants of Scotland</li></ul>
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