

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

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

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

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

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"> • 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. • Interest in loans provided through Lending Crowd
Lynn Bradley	<ul style="list-style-type: none"> • No registerable interests
John Whiting	<ul style="list-style-type: none"> • No registerable interests
Jean Lindsay	<ul style="list-style-type: none"> • No registerable interests
Martin McEwen	<ul style="list-style-type: none"> • No registerable interests
Simon Cunningham	<ul style="list-style-type: none"> • No registerable interests

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"> • No registerable interests
Lynn Bradley	<ul style="list-style-type: none"> • No registerable interests
John Whiting	<ul style="list-style-type: none"> • 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.
Jean Lindsay	<ul style="list-style-type: none"> • No registerable interests
Martin McEwen	<ul style="list-style-type: none"> • 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.
Simon Cunningham	<ul style="list-style-type: none"> • No registerable interests

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"> • Chair of Institute of Directors Scotland (IoD) • Member of IoD UK Council • Member of Institute of Chartered Accountants of Scotland (ICAS) • Treasurer of Dun Whinny Golf Club
Lynn Bradley	<ul style="list-style-type: none"> • Trustee, Radio Clyde Cash for Kids (charity) • Member of Institute of Chartered Accountants of Scotland and member of the Institute’s Audit and Assurance Panel and Test of Professional Expertise Panel • Member of Chartered Institute of Public Finance and Accountancy • Secretary of British Accounting & Finance Association (Scotland) • Board Member of OSCR (Scottish Charity Regulator) from 1 April 2022
John Whiting	<ul style="list-style-type: none"> • Member (Fellow) of both the Chartered Institute of Taxation (CIOT) and Institute of Chartered Accountants of England and Wales • Chair, UK General Anti-Abuse Rule (GAAR) Advisory Panel • Member of CIOT’s Standards Committee • 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 • Treasurer, Richard III Society • Committee member of Radlett Society & Green Belt Association (charity) <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"> • The CIOT Technical Committee • The CIOT’s Low Incomes Tax Reform Group (LITRG) • Member of the Institute of Fiscal Studies’ Tax Law Review Committee (TLRC) <p>Member of the Administrative Burdens Advisory Board (HMRC Body)</p>
Jean Lindsay	<ul style="list-style-type: none"> • Judicial Office Holder of Employment Tribunals (Scotland)

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