

## REVENUE SCOTLAND

### REGISTER OF MEMBERS' INTERESTS

#### ***Category One: Remuneration***

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

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|---------------------------|---|
| <b>Dr Keith Nicholson</b> | <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>• Board Member Scottish Environment Protection Agency</li><li>• Chief Executive, Cyber Security Scotland, commenced 21 March 2016 (non-remunerated)</li><li>• Non Executive Board Member Scottish Natural Heritage, second term of office terminated 31 March 2016</li><li>• Trustee of the Mey Highland Games (non-remunerated)</li></ul> |
| <b>Lynn Bradley</b>       | <ul style="list-style-type: none"><li>• Employed as part-time university teacher by Glasgow University</li></ul>  |
| <b>Jane Ryder</b>         | <ul style="list-style-type: none"><li>• Jane Ryder Consultancy- self employed Chair Historic Environment Scotland</li><li>• Board member, Scottish Police Authority</li><li>• Chair of Scottish Poetry Library (appointed October 2018) (non-remunerated)</li></ul>   |
| <b>Ian Tait</b>           | <ul style="list-style-type: none"><li>• Employment: Director of Investment at the Water Industry Commission for Scotland, the economic regulator for the water industry in Scotland</li><li>• Independent member of Ofgem's ESO Performance Panel</li></ul>   |
| <b>John Whiting</b>       | <ul style="list-style-type: none"><li>• Non-Executive Director, HM Revenue &amp; Customs and chair of Audit &amp; Risk Committee</li><li>• Tax Director, Office of Tax Simplification</li></ul>   |

**Category Two: Related Undertakings**

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

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|---------------------------|-----------------------------|
| <b>Dr Keith Nicholson</b> | • No registerable interests |
| <b>Lynn Bradley</b>       | • No registerable interests |
| <b>Jane Ryder</b>         | • No registerable interests |
| <b>Ian Tait</b>           | • No registerable interests |
| <b>John Whiting</b>       | • No registerable interests |

**Category Three: Contracts**

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

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|---------------------------|-----------------------------|
| <b>Dr Keith Nicholson</b> | • No registerable interests |
| <b>Lynn Bradley</b>       | • No registerable interests |
| <b>Jane Ryder</b>         | • No registerable interests |
| <b>Ian Tait</b>           | • No registerable interests |
| <b>John Whiting</b>       | • 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*

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

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|---------------------------|-----------------------------|
| <b>Dr Keith Nicholson</b> | • No registerable interests |
| <b>Lynn Bradley</b>       | • No registerable interests |
| <b>Jane Ryder</b>         | • No registerable interests |
| <b>Ian Tait</b>           | • No registerable interests |
| <b>John Whiting</b>       | • No registerable interests |

## **Category Six: Gifts and Hospitality**

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

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|---------------------------|--|
| <b>Dr Keith Nicholson</b> | <ul style="list-style-type: none"><li>• No registerable interests</li></ul>  |
| <b>Lynn Bradley</b>       | <ul style="list-style-type: none"><li>• No registerable interests</li></ul>  |
| <b>Jane Ryder</b>         | <ul style="list-style-type: none"><li>• No registerable interests</li></ul>  |
| <b>Ian Tait</b>           | <ul style="list-style-type: none"><li>• No registerable interests</li></ul>  |
| <b>John Whiting</b>       | <ul style="list-style-type: none"><li>• I am a regular speaker at meetings and conferences, mainly in my OTS capacity. I never accept fees; occasionally travel expenses are reimbursed by the organisation though most are borne by the OTS. As a speaker, I am usually provided with modest hospitality, i.e. tea/biscuits; occasionally this extends to lunch or similar when I am speaking then. I will provide Revenue Scotland with a list of my external speaking engagements approximately quarterly in advance.</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**
- Individual Member: RSPB; Butterfly Conservation; Scottish Wildlife Trust; Historic Scotland
  - Member of Prospect
  - Non-executive Director, North Highland Regeneration Fund (unremunerated)
- Lynn Bradley**
- Trustee of Radio Clyde Cash for Kids
- Jane Ryder**
- Historic Environment Scotland – Chair – not remunerated
- Ian Tait**
- No registerable interests
- John Whiting**
- I am a member (Fellow) of both the Chartered Institute of Taxation (CIOT) and Institute of Chartered Accountants in England & Wales
  - I am a member of the CIOT's Technical Committee, Standards Committee, Working Together Group and Scottish Technical Committee
  - I am a member of the CIOT's Low Incomes Tax Reform Group (LITRG)
  - My CIOT & 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.
  - Member of the Institute for Fiscal Studies' Tax Law Reform Committee (TLRC)
  - Member of the Administrative Burdens Advisory Board (HMRC body)
  - Member of the Academic Advisory Board of the Tax Administration Research Centre (Exeter University/IFS)
  - All these activities are unpaid and normally no expenses are reimbursed