

## 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 Natural Heritage</li><li>• Board Member Scottish Funding Council</li><li>• Board Member Scottish Environment Protection Agency</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>• Chair, Historic Environment Scotland</li><li>• Marine Management Organisation- Non Executive Board member- remunerated ( via DEFRA )</li><li>• Jane Ryder Consultancy- self employed</li><li>• Seafish Industry Authority- Deputy Chair – remunerated ( via DEFRA) - until March 2015</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></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> | <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>• No registerable interests</li></ul> |

**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> | <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>• 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*

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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> | <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>• No registerable interests</li></ul> |

**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*

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|---------------------------|--|
| <b>Dr Keith Nicholson</b> | <ul style="list-style-type: none"><li>• Individual Member:<br/>RSPB; Butterfly Conservation; Scottish Wildlife Trust;<br/>Historic Scotland</li><li>• Member of Prospect</li><li>• Non-executive Director, North Highland Regeneration Fund (unremunerated)</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>• Historic Environment Scotland – Chair – not remunerated</li><li>• Arts &amp; Business Scotland – Chair – not remunerated (to march 2015 only)</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 member (Fellow) of both the Chartered Institute of Taxation (CIOT) and Institute of Chartered Accountants in England &amp; Wales</li><li>• I am a member of the CIOT's Technical Committee, Standards Committee, Working Together Group and Scottish Technical 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 for Fiscal Studies' Tax Law Reform 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>• All these activities are unpaid and normally no expenses are reimbursed</li></ul> |