

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

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">• No registerable interests
Lynn Bradley	<ul style="list-style-type: none">• No registerable interests
Jane Ryder	<ul style="list-style-type: none">• No registerable interests
Ian Tait	<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

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">• No registerable interests
Lynn Bradley	<ul style="list-style-type: none">• No registerable interests
Jane Ryder	<ul style="list-style-type: none">• No registerable interests
Ian Tait	<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

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

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">• No registerable interests
Lynn Bradley	<ul style="list-style-type: none">• No registerable interests
Jane Ryder	<ul style="list-style-type: none">• No registerable interests
Ian Tait	<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

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"> • No registerable interests
Lynn Bradley	<ul style="list-style-type: none"> • No registerable interests
Jane Ryder	<ul style="list-style-type: none"> • No registerable interests
Ian Tait	<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"> • No registerable interests

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"> • Individual Member: RSPB; Butterfly Conservation; Scottish Wildlife Trust; Historic Scotland • Member of Prospect • Non-Executive Director, North Highland Regeneration Fund (unremunerated)
Lynn Bradley	<ul style="list-style-type: none"> • Trustee, Radio Clyde Cash for Kids
Jane Ryder	<ul style="list-style-type: none"> • Chair, Historic Environment Scotland (non-remunerated)
Ian Tait	<ul style="list-style-type: none"> • No registerable interests
John Whiting	<ul style="list-style-type: none"> • I am a Member (Fellow) of both the Chartered Institute of Taxation (CIOT) and Institute of Chartered Accountants of England and Wales • I am a Member of CIOT’s Technical Committee and Standards 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 of Fiscal Studies’ Tax Law Review 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) • 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>
Jean Lindsay	<ul style="list-style-type: none"> • No registerable interests
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