

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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| 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, commenced 21 March 2016 (non-reumerated)• Non Executive Board Member Scottish Natural Heritage, second term of office terminated 31 March 2016 |
| 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 |
| Ian Tait | <ul style="list-style-type: none">• Employment: Director of Investment at the Water Industry Commission for Scotland, the economic regulator for the water industry in Scotland. |
| John Whiting | <ul style="list-style-type: none">• Non-Executive Director, HM Revenue & Customs and chair of Audit & Risk Committee• Tax Director, Office of Tax Simplification |

Category Two: Related Undertakings

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

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|---------------------------|-----------------------------|
| Dr Keith Nicholson | • No registerable interests |
| Lynn Bradley | • No registerable interests |
| Jane Ryder | • No registerable interests |
| Ian Tait | • No registerable interests |
| John Whiting | • 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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|---------------------------|-----------------------------|
| Dr Keith Nicholson | • No registerable interests |
| Lynn Bradley | • No registerable interests |
| Jane Ryder | • No registerable interests |
| Ian Tait | • No registerable interests |
| John Whiting | • 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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| 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 house 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 |

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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|---------------------------|-----------------------------|
| Dr Keith Nicholson | • No registerable interests |
| Lynn Bradley | • No registerable interests |
| Jane Ryder | • No registerable interests |
| Ian Tait | • No registerable interests |
| John Whiting | • 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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| 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">• 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. |

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