

# REGISTER OF INTERESTS (TRUSTEES)

## PART ONE (EMPLOYMENT/LIVELIHOOD)

In this section, please set out your current and (if applicable) relevant previous employment background so that it is clear what impetuses you may have. If retired, please state "formerly of....."

## PART TWO (OTHER RELEVANT INTERESTS)

It is the responsibility of individual Council members to make the assessment as to whether an interest may be significant to, of relevance to, or have a bearing upon, the work and operation of their CIOT Council duties. The test to be applied is to ask whether a member of the public, might reasonably consider that any interest could potentially affect your responsibilities to the CIOT Council and to the public, or could influence your actions or decisions. If an interest unexpectedly becomes relevant, you should address this by

NAME	EMPLOYMENT <i>This includes consultancy business.</i>	BUSINESS/ PROFESSIONAL PRACTICE	COMPANY DIRECTORSHIPS	EMPLOYMENT DESCRIPTION <i>This can include previous relevant employment and professional qualifications such as 'formerly of HMRC', 'Tax Tribunal member' or 'qualified solicitor'.</i>	INVESTMENTS OR	APPOINTMENTS	OTHER MEMBERSHIPS	PROFESSIONAL RELATIONSHIPS	CLOSE FAMILY INTERESTS
					SHAREHOLDINGS	<i>These positions can be paid or unpaid.</i>			
Paul Aplin	Senior Adviser to U T Tax Limited (trading as untied)	I am a freelance writer and speaker. I retired as a partner of A C Mole & Sons in January 2020. I am currently a consultant to Dext and Senior Adviser to Daysium and was a Senior Adviser to Tax on Demand (On Demand Technology Limited) until April 2024.	Dabbling Developments Limited, Tauntfield Holdings Limited, Tauntfield Ltd	As described under the relevant headings in this register.	None that are relevant to my CIOT trusteeship, Council membership or role.	Member of the ICAEW Tax Faculty Board and HMRC's Administrative Burdens Advisory Board. Additionally, Independent Adviser to the Closing the Tax Gap Committee, which is a subcommittee of HMRC's Board. Member of the Institute of Fiscal Studies Tax Law Review Committee and the Tax Journal Editorial Board. Chair of the Wells Cathedral Audit & Risk Committee.	Fellow of the Institute of Chartered Accountants in England and Wales (ICAEW); Liveryman of Worshipful Company of Tax Advisers; Fellow of the Royal Society of Arts; Licentiate of the Royal Photographic Society.	None other than as already disclosed in this register under other headings.	None that are relevant to my CIOT trusteeship or role.
Susan Ball	NONE	NONE	British Dyslexia Association	NONE	None that are relevant to my CIOT trusteeship, Council membership or role.	NONE	Association of Taxation Technicians (ATT) and the Worshipful Company of Tax Advisers	Association of Taxation Technicians (ATT) and the Worshipful Company of Tax Advisers	NONE
Charlotte Barbour	Retired 31/03/2024. Previously Director of Regulatory Authorisations (2022 - 2024) at The Institute of Chartered Accountants of Scotland. Director of Tax prior to 2022.	NONE	Bonskeid Music Ltd	I sit on the UK First Tier Tax Tribunal (Tax Chamber) since 2000 and the Scottish First Tier Tribunal (Tax Chamber) since 2015.	NONE	NONE	Institute of Chartered Accountants of Scotland (ICAS)	NONE	NONE
John Barnett	NONE	Burges Salmon LLP	Burges Salmon Trustee Limited, Ironsides Protector Limited & Narrow Quay Trustees Limited.	Private Client Tax	NONE	Member of Church Council of Victoria Methodist Church, Clifton, Bristol and Sixty-One (Bristol charity supporting work with former prisoners)	Law Society and Society of Trust and Estate Practitioners (STEP)	NONE	NONE

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	EMPLOYMENT			EMPLOYMENT DESCRIPTION		APPOINTMENTS			
Jo Bello	NONE	PwC LLP	NONE	Tax partner - International and UK Indirect Taxes	NONE	NONE	NONE	NONE	NONE
Alistair Cliff	Deloitte LLP	NONE	NONE	Tax quality and risk management	Minor shareholdings for investment purposes	NONE	Fellow of the Institute of Chartered Accountants in England and Wales (ICAEW)	NONE	My wife is a member of CIOT, no longer practising in tax.
Peter Coultard	NONE	Ernst & Young LLP	NONE	Tax Partner, International Tax and Transaction Services	NONE	NONE	Institute of Chartered Accountants of Scotland (ICAS)	NONE	NONE
Sarah Hewson	Crowe	NONE	NONE	Director, Employment Tax, Crowe	NONE	NONE	Association of Tax Technicians (ATT)	NONE	NONE
Mobeen Ismail	Reed Dawson Ltd	Reed Dawson Ltd	Reed Dawson Ltd and The Soap Legacy Ltd	General practice (accountancy)	NONE	NONE	Institute of Chartered Accountants Scotland (ICAS)	NONE	NONE
Nichola Ross Martin	NONE	Self-employed tax lecturer and writer, and consultant writer and lecturer for 2020 Innovation Training Limited	M&M Land Limited.	NONE	NONE	NONE	Institute of Chartered Accountants in England and Wales (ICAEW) and Worshipful Company of Tax Advisers	ICAEW	NONE
Nikhil Mehta	NONE	Gray's Inn Tax Chambers	NONE	Tax barrister	NONE	NONE	Institute for Fiscal Studies (IFS), Revenue Bar Association, Chancery Bar Association and Indian advocate	NONE	NONE
Jonathan Riley	NONE	Self-employed Tax Consultant at PFK Francis Clark (formerly Tax Partner)	NONE	Self-employed Tax Consultant based in Bristol and Exeter.	NONE	NONE	Institute of Chartered Accountants in England and Wales (ICAEW) and Member of the Forum of Tax Professionals	NONE	NONE
Christopher Shrubsole	KPMG LLP	NONE	NONE	UK ESG Tax Practice Lead and AI Tax Project Manager	NONE	NONE	NONE	NONE	NONE
Xiaoshan (Shan) Sun	Roo Foods Limited (Deliveroo)	NONE	NONE	Tax technology	NONE	NONE	Institute of Chartered Accountants Scotland (ICAS) member	NONE	NONE

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Sofia Thomas	Brevan Howard	None	Juno International Ltd and Sofia Thomas Ltd	Tax adviser	NONE	NONE	Association of Tax Technicians (ATT) and International Sports Tax Association	NONE	NONE