# 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 | *This includes consultancy business.* EMPLOYMENT | BUSINESS/ PROFESSIONAL PRACTICE | COMPANY DIRECTORSHIPS | *This can include previous relevant employment and professional qualifications such as 'formerly of HMRC', 'Tax Tribunal member' or 'qualified solicitor'.* EMPLOYMENT DESCRIPTION | INVESTMENTS OR SHAREHOLDINGS | *These positions can be paid or unpaid.* APPOINTMENTS | OTHER MEMBERSHIPS | PROFESSIONAL RELATIONSHIPS | CLOSE FAMILY INTERESTS |
|---|---|---|---|---|---|---|---|---|---|
| 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 Assocation | 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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|---|---|---|---|---|---|---|---|---|---|
| Jo Bello | NONE | Retired Tax Partner, PriceWaterhouseCoopers | NONE | NONE | 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 | Parish Councillor (Char Valley Parish Council) | 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 |
| Adam Rollason | NONE | Lead Partner at Crowe UK's Birmingham office | NONE | Chartered Tax Adviser specialising in Mergers and Acquisitions (M&A) Taxation, primarily consulting of sell side tax advice to Owner Managed Business (OMB) clients | NONE | CIOT and ATT Birmingham and West Midlands Branch (Chair - until end 2026) | NONE | NONE | NONE |

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|---|---|---|---|---|---|---|---|---|---|
| Christopher Shrubsole | KPMG LLP | NONE | NONE | UK ESG Tax Practice Lead and AI Tax Project Manager | NONE | NONE | NONE | NONE | NONE |
| Xiaoshan (Shan) Sun | Excessone Ltd, trading as shan.tax consulting | shan.tax, tax technology consultancy | Excessone Ltd | Founder of shan.tax, a tax technology consultancy for tax and finance teams. Formerly in-house tax technology at Deliveroo. | Excessone Ltd (own company) | NONE | Institute of Chartered Accountants Scotland (ICAS) member | NONE | NONE |
| Sofia Thomas | Brevan Howard | None | International Sports Tax Association Limited and Juno International Limited | Tax adviser | NONE | Trustee, TaxAid UK | Association of Tax Technicians (ATT) and International Sports Tax Association | NONE | NONE |