

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

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 making a declaration

NAME	This includes consultancy business.		COMPANY DIRECTORSHIPS	EMPLOYMENT DESCRIPTION	INVESTMENTS OR SHAREHOLDINGS	These positions can be paid or unpaid.		PROFESSIONAL RELATIONSHIPS	CLOSE FAMILY INTERESTS
	EMPLOYMENT	BUSINESS/ PROFESSIONAL PRACTICE				APPOINTMENTS	OTHER MEMBERSHIPS		
Paul Aplin	NONE	I am a freelance writer and speaker	Dabbling Developments Limited, Tauntfield Holdings Limited & Tauntfield Ltd	I retired as a partner of A C Mole & Sons in January 2020 and am now a NED and freelance writer and speaker	NONE	I am a member of the ICAEW Council and ICAEW Tax Faculty Board, the CFE Tax Technology Committee, HMRC's Administrative Burdens Advisory Board and HMRC's GAAR Panel, member of the Institute of Fiscal Studies Tax Law Review Committee and member of the Tax Journal Editorial Board.	Institute of Chartered Accountants in England and Wales (ICAEW) and Worshipful Company of Tax Advisers.	ICAEW. I write for Lexis Nexis	NONE
Gary Ashford	NONE	Harbottle & Lewis LLP		Tax Partner in Commercial Law Firm	NONE	NONE	Association of Tax Technicians (ATT) and Society of Trust and Estate Practitioners (STEP)	NONE	NONE
Susan Ball	NONE	RSM Tax And Advisory Services LLP	NONE	NONE	NONE	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

NAME	<i>This includes consultancy business.</i>	BUSINESS/ PROFESSIONAL PRACTICE	COMPANY DIRECTORSHIPS	<i>This can include previous relevant employment and professional qualifications such as 'formerly of HMRC', 'Tax Tribunal member' or 'qualified solicitor'.</i>	INVESTMENTS OR SHAREHOLDINGS	<i>These positions can be paid or unpaid.</i>	OTHER MEMBERSHIPS	PROFESSIONAL RELATIONSHIPS	CLOSE FAMILY INTERESTS
	EMPLOYMENT			EMPLOYMENT DESCRIPTION		APPOINTMENTS			
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
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.
Sarah Hewson	Vialto Partners	NONE	NONE	I am the UK Employment Tax Technical Lead at Vialto Partners	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
Ashley Makoni	Tax Director at Kroll and Head of Tax at Aptia Group UK Ltd.	NONE	NONE	Tax Director in charge of managing tax compliance and strategy. Main areas of responsibility include corporate taxes, employment taxes, transfer pricing, withholding taxes and related international taxes	NONE	NONE	Association of Chartered Certified Accountants (ACCA)	NONE	NONE
Nichola Ross Martin	Tiger Dog Media & Publishing Limited and Ross Martin Tax Consultancy Limited	Ross Martin Tax Consultancy Limited & VtaxP LLP	Ross Martin (.CO.UK) Limited, Ross Martin Tax Consultancy Limited & Tiger Dog Media & Publishing Limited, M&M Land Limited.	Managing director/writer/editor/tax consultant	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

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	EMPLOYMENT			EMPLOYMENT DESCRIPTION		APPOINTMENTS			
Peter Rayney	NONE	Independent tax consultant operating through 100% owned company – Peter Rayney Tax Consulting	Blackthorns House Limited, Peter Rayney Tax Consulting Limited and Price Pearson Limited.	Independent tax consultant primarily advising accountants, tax advisers and owner managers and their businesses across the UK	NONE	Small portfolio of listed shares and unit trusts	Institute of Chartered Accountants in England and Wales (ICAEW) and Society of Trust and Estate Practitioners (STEP)	I am book author for Croner-i and Bloomsbury Professional	NONE
Jonathan Riley	NONE	PFK Francis Clark	NONE	Tax Partner 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
Sofia Thomas	Juno International Ltd	NONE	Juno International Ltd and Sofia Thomas Ltd	Tax adviser specialising in personal tax	NONE	NONE	Association of Tax Technicians (ATT) and International Sports Tax Association	NONE	NONE
Penelope Tuck	The University of Birmingham	NONE	NONE	I am an academic (Professor of Accounting, Public Finance and Policy) who researches in the area of taxation from a social and organisational perspective.	NONE	I am the vice chair of the Research Advisory Board of the Institute of Chartered Accountants in England and Wales (ICAEW)	Institute of Chartered Accountants in England and Wales (ICAEW) and Worshipful Company of Tax Advisers	NONE	NONE