

REGISTER OF INTERESTS FOR COUNCIL MEMBERS (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	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 OBE	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	Trustee of the Robert Bruce Barnes Charitable Trust and board member of the Office of Tax Simplification (OTS)	Institute of Chartered Accountants in England and Wales (ICAEW) - I am a member of ICAEW Council and Nominations committee (until June 2021) and ICAEW Tax Faculty Board	ICAEW. I write for Lexis Nexis	NONE
Gary Ashford	NONE	Harbottle & Lewis LLP	Institute of Taxation (The) & The Institute of Indirect Taxation	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	Tax Partner at RSM Tax And Advisory Services LLP	NONE	NONE	NONE	NONE	NONE	NONE	NONE
Charlotte Barbour	The Institute of Chartered Accountants of Scotland	NONE	Bonskeid Music Ltd	I am employed by ICAS as the Director of Tax. I sit on the UK First Tier Tax Tribunal (have done for 20 years) I sit on 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	PwC LLP	NONE	Tax partner - International and UK Indirect Taxes	NONE	NONE	NONE	NONE	NONE
Tracy Easman	NONE	Tracy Easman CTA (Fellow) ATT (Fellow)	NONE	Employed by HMRC & two small private tax consultancy firms until starting my business in 2003. Deal with personal tax, small limco's payroll, VAT & tax compliance	NONE	ATT Council Member (Previous Past ATT President)	Association of Tax Technicians (ATT)	ATT	NONE
John Endacott	NONE	Francis Clark LLP T/A PKF Francis Clark	Exeter Cathedral Enterprises Limited, Francis Clark Trust Corporation Limited, Palace Gate (Exeter) Management Company Limited & Palace Gate City Wall Exeter Limited.	Tax adviser and accountant	Charles Stanley portfolio with my SIPP Hargreaves Lansdown ISA portfolio	Lay Canon at Exeter Cathedral	Institute of Chartered Accountants in England and Wales (ICAEW)	I am on the editorial board of PSL Tax and write occasionally for Tolleys	My eldest daughter is a surveyor at Avison Young. My middle daughter is a paralegal at Trowers & Hamblins
Glyn Fullelove	Croner-I and HMRC	NONE	Institute of Taxation (The) & The Institute of Indirect Taxation	Croner-I: Technical writing for Croner-i products on tax subjects mainly of interest to larger businesses and their advisers HMRC: Independent advisor to the Professional Standards Committee (this is a role with fees paid under PAYE, but not an employment contract under employment law)	I have 13,449 shares in Informa PLC which runs a small number of tax events. I also hold an Investec 'Kick-out fund' which is a retail savings product structured through a special purpose vehicle in which each investor has a shareholding	NONE	Institute of Chartered Accountants in England and Wales (ICAEW), Worshipful Company of Tax Advisers	ICAEW, Worshipful Company of Tax Advisers, Croner-i and HMRC	NONE
Ian Hayes	NONE	Ian E Hayes, Consultant Tax Adviser	European Fiscal Services Ltd and Vatbase Limited	Tax Adviser, lecturer and author	NONE	I am Chairman of the Tax Technology Committee of CFE Tax Advisers Europe	Institute of Chartered Accountants in England and Wales (ICAEW) and RSA	NONE	NONE
Sarah Hewson	EY	NONE	NONE	I am Senior Manager at EY specialising in Employment Taxes	NONE	NONE	Association of Tax Technicians (ATT)	NONE	NONE

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	EMPLOYMENT	BUSINESS/ PROFESSIONAL PRACTICE		EMPLOYMENT DESCRIPTION	APPOINTMENTS		OTHER MEMBERSHIPS			
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	
Moira Kelly	NONE	NONE	NONE	Formerly worked in tax in accountancy firms	NONE	I am currently setting up a charity to encourage reading and literacy, music instruction and cancer care. The charity is not yet "live". I will be settlor (although most funds will be transferred on my death)	Institute of Chartered Accountants of Scotland (ICAS)	ICAS	NONE	
Christopher Lallemand	Mazars LLP		NONE	Senior Tax Manager in the National Tax team of Mazars LLP, specialising in corporate, international, indirect and business tax	Owner of woodland and investment interest in Powys Woodland Trust	Powys Woodland Trust (Trustee)	Institute of Chartered Accountants in England and Wales (ICAEW), ICAEW Tax Faculty, International Fiscal Association	NONE	NONE	
Daniel Lyons	NONE	NONE	NONE	NONE	NONE	NONE	Law Society	NONE	NONE	
Ashley Makoni	Duff and Phelps Ltd	NONE	NONE	Tax Director in charge of managing tax compliance and strategy for the Duff and Phelps Group in the EMEA region. 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	
Ray McCann	Joseph Hage Aaraonson LLP and Charter Tax Ltd	NONE	NONE	Tax enquiries and disputes	NONE	NONE	Association of Tax Technicians (ATT)	NONE	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	As already declared	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, Institute of Taxation (The), Peter Rayney Tax Consulting Limited, Price Pearson Limited & The Institute of Indirect Taxation.	Independent tax consultant primarily advising accountants, tax advisers and owner managers and their businesses across the UK	NONE	NONE	Institute of Chartered Accountants in England and Wales (ICAEW)	I am book author for Croner-i and Bloomsbury Professional	NONE
Jonathan Riley	NONE	Grant Thornton UK LLP	NONE	I am a practising Tax Partner based in Bristol as well as being the Senior Partner for Bristol and the West Country	NONE	NONE	Institute of Chartered Accountants in England and Wales (ICAEW) and Member of the Forum of Tax Professionals	NONE	NONE
Jennie Rimmer	Randall & Quilter Investment Holdings Ltd is the parent company of our group. My employment contract is with Randall & Quilter Central Services Ltd, a wholly owned subsidiary	NONE	NONE	I am Head of Tax for R&Q which is an insurance/reinsurance business. I am responsible for all tax matters across the global group	NONE	NONE	Association of Tax Technicians (ATT) and Worshipful Company of Tax Advisers	ATT and Worshipful Company of Tax Advisers	NONE
Nichola Ross Martin	Tiger Dog Media & Publishing Limited and Ross Martin Tax Consultancy Limited	VtaxP LLP - non trading	Ross Martin (.CO.UK) Limited, Ross Martin Tax Consultancy Limited & Tiger Dog Media & Publishing Limited.	Managing director/writer/editor/tax consultant	NONE	NONE	ICAEW Tax Faculty	ICAEW	NONE

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Chris Shrubsole	KPMG LLP	NONE	NONE	I am responsible for the learning strategy for approx 3000 Tax and Legal professionals in the UK. As part of this role I am responsible for the qualification strategy, and whilst the operational execution of our qualifications is undertaken by KPMG's PQA division I am occasionally involved in discussions concerning individuals who are not progressing through their pathway as intended. This responsibility extends to the Tax and Legal Apprenticeship Strategy. I also input into the wider KPMG Apprenticeship Strategy as part of the Apprenticeship Steering Committee. I am responsible for approving all business cases from not students who are seeking exam support for AT/CTA/ADIT as well as approvals for any spend on external training programmes and conferences	NONE	Member of the ICAS Qualification Board (08/2015 to 4/2021), Accounting, Finance and Law T Level Panel Member (09/2017 - 01/2021) and T Level Ambassador (04/2019 - Current)	NONE	ICAS and SRA	NONE
Mike Thexton	Thexton Training Limited and Thexton Tax Services Limited	NONE	Lanista Partners Limited, Thexton Tax Services Limited & Thexton Training Limited	Lecturing and writing about tax matters (TTL), Tax advice, accountancy and consultancy (TTSL) and Book publishing (LPL)	NONE	Partners in Medical Care CIO (Trustee)	Institute of Chartered Accountants in England and Wales (ICAEW)	NONE	NONE

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	EMPLOYMENT			EMPLOYMENT DESCRIPTION		APPOINTMENTS			
Penelope Tuck	The University of Birmingham	NONE	NONE	<p>I am an academic (Professor of Accounting, Public Finance and Policy) who researches in the area of taxation from a social and organisational perspective</p> <p>I hold a research grant from the CIOT entitled 'An Oral History of Tax Policy making'. I am the Principal Investigator.</p>	NONE	<p>I am the Acting Vice Chair of the Research Advisory Board of the Institute of Chartered Accountants in England and Wales</p> <p>I am a member of the research committee of the Chartered Association of Business Schools</p>	Institute of Chartered Accountants in England and Wales (ICAEW)	NONE	NONE