

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

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	EMPLOYMENT			EMPLOYMENT DESCRIPTION		APPOINTMENTS			
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	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)	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	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
Ian Edward Hayes	NONE	Ian E Hayes, Consultant Tax Adviser	European Fiscal Services Ltd and Vatbase Limited	Tax Adviser, lecturer and author	NONE	President CFE Tax Advisers Europe	Institute of Chartered Accountants in England and Wales (ICAEW) and RSA	NONE	NONE
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	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
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

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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
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 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	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	Employer company is Canopius Services Ltd, which is a member of the Canopius Group, a privately owned global (re)insurer.	NONE	NONE	I am Group Head of Tax for Canopius, responsible for all Direct and Indirect taxes globally.	I own a small number of shares in Randall & Quilter Investment Holdings Ltd, former employer group.	NONE	Association of Tax Technicians (ATT) and Worshipful Company of Tax Advisers	NONE	NONE

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					SHAREHOLDINGS	<i>These positions can be paid or unpaid.</i>			
Christopher 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 concernin individuals who are not progressing through their pathway as intended. This responsibly extends to the Tax and Legal Apprenticeship Strategy. I aslo 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	Institute of Chartered Accountants Scotland (ICAS) and Solicitors Regulation Authority (SRA)	NONE

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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	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