

Campbell Ogilvie Facts

1. He set up first Rangers venture into questionable tax schemes on 3 Sept 1999 (Discount Option Scheme) for “a valuable Rangers employee” when he subscribed to two £1 share premiums in Montreal Limited at a subscription price of £2 and a share premium of £149,998.
2. He attended a meeting as Company Secretary of Rangers on 16 September 99 to discuss remuneration planning of Rangers employees at which it was confirmed Craig Moore was to be offered beneficial ownership of the Company’s shareholding in Montreal Limited as a constituent part of the remuneration package to Craig Moore.
3. He knew that Craig Moore was the valued employee at 1 AND from 2 what the Discount Option Scheme consisted of and that it was now part of Rangers employee remuneration planning.
4. He was employed by Rangers, in various capacities until around September 2005 and was there at the time in March/April 2005 when HMRC had made enquiries about side letters re Flo and De Boer.
5. He was a beneficiary of a payment of £95,000 from MGMRT (Employee Benefit Trust) but claimed no knowledge of details of it.
6. He denied any role in drafting player contracts (see statement at ***) and assumed all contributions to the trust were being made legally and relevant football regulations were being complied with. (In spite of 1 to 3 and implications from 4.
7. He gave testimony to Lord Nimmo Smith in the enquiry into player registration and non-reporting of EBT side letters.
8. He did not provide any testimony or clarification to LNS on players named in the Commission List who were in receipt of trust payments** with side letters withheld that were paid via the DOS in spite of his knowledge at 1 to 3 and possible knowledge of their illegality stemming from 4 or subsequent public knowledge of the existence of the by then unpaid tax bill resulting from the DOS based Trust.
9. He became President of The SFA in early June 2011 just before the UEFA Licencing monitoring checkpoint of 30th June 2011 process took place, which is being questioned by Celtic shareholders.
10. He could not have informed the SPL of 1, 2 and 3 during the Commissioning of LNS because of the SFA decision to act as appellant body (although subsequently providing key influencing testimony during the enquiry and where a possible alternative of The Court Of Arbitration on Sport or an independent Appeal body could have been set up to carry out the Appellant Role.)
11. He did not correct or comment on LNS’s decision to treat the early DOS Trust and EBT Trusts as continuous in spite of the difference being public knowledge during the time of the enquiry and when LNS ruled, that Rangers had accepted liability for but failed to pay the tax bill which was created as a result of the scheme Campbell Ogilvie was one of the instruments in establishing in Sept 1999. (see 1 to 3)
12. He did not comment on or correct the LNS decision arising from 11 that said

“Although the payments in this case were **not themselves irregular** and were not in breach of SPL or SFA Rules, the scale and extent of the proven contraventions of the disclosure rules require a substantial penalty to be imposed;”

This calls into question Lord Nimmo Smith's overall ruling which is based on all payments being regular ("not themselves irregular") when at least three were not regular and so the appropriateness of the penalty imposed and possibly even more of the LNS judgement.

Notes

*Rangers said no side letters could be found in players personal files casting doubts on the full veracity of Sir David Murray's statement on 6 Aug 2012 following Hugh Adams accusations of prior use of trusts to avoid tax when SDM said "

"All football rules were complied with. All enquiries from entitled parties or organisations were answered."

<http://www.bbc.co.uk/sport/0/football/19300338>

Comment. Answered yes, but truthfully no.

** Defintion of "EBT Payments and Arrangements". This expression is given the following definition: "Payments made by or for Rangers PLC into an employee benefit trust or trusts for the benefit of Players, including the Specified Players, employed by Rangers PLC as Professional Players, Registered and/or to be Registered as Professional Players with the Scottish Premier League and Playing and/or to Play for Rangers FC in the Scottish Premier League and payments made by or for Rangers PLC into a sub-trust or sub-trusts of such trust or trusts of which such Players were beneficiaries, payments by such trust or trusts and/or sub-trust or sub-trusts to such Players and/or for the benefit of such Players and any and all arrangements, agreements and/or undertakings and the like or similar relating to or concerning any of such Players and payments."

Comment: The above does not limit Trusts to the loan based Employee Benefit Trusts which are the basis of the big tax case under review by the UTT, but covers all payments made via a Trust to benefit players.

<http://www.telegraph.co.uk/sport/football/teams/rangers/9144140/Campbell-Ogilvie-admits-he-was-aware-of-Rangers-EBT-scheme-but-had-no-role-in-player-contracts.html>

Campbell Ogilvie admits he was 'aware' of Rangers EBT scheme but had no role in player contracts

Campbell Ogilvie has vowed to continue in his role as Scottish Football Association president as he insisted he had no role in "drafting or administering" player contracts at Rangers after the mid-1990s.

By Telegraph staff and agencies

5:38PM GMT 14 Mar 2012

Ogilvie has come under pressure after the SFA and then the Scottish Premier League vowed to investigate the alleged non-disclosure of payments to Rangers players during his spell at Ibrox.

The former Rangers company secretary confirmed he had been a member of the Employee Benefit Trust (EBT) scheme, which was the subject of a tax tribunal in January and could cost the Ibrox club £49 million. Ogilvie moved to clarify his role at the club and insisted he would "look forward to new and exciting challenges ahead at the Scottish FA". Ogilvie, who was employed at Ibrox from 1978 until leaving for Hearts in 2005, spoke out after his position was questioned given the ongoing

investigation into Rangers' financial affairs. Ogilvie protested his innocence over the contracts issue although he admitted benefiting from the controversial EBT scheme.

In a statement published on the SFA's website, Ogilvie said: "In light of today's comments by (former Rangers owner) Sir David Murray, and the ongoing speculation surrounding my role as president of the Scottish FA and my previous employment as a director of Rangers FC, I would like to take this opportunity to clarify the following points.

"I was aware of the EBT scheme in operation at Rangers during my time at the club and, indeed, was a member. The existence of the scheme was published in Rangers' annual accounts.

"My role at Rangers, until the mid-90s, included finalising the paperwork for player registrations.

"As confirmed by Sir David Murray today, it was never my role to negotiate contracts during my time at Rangers.

"It is also worth noting that, since the mid-90s, I was not responsible for the drafting or administering of player contracts.

"I ceased being company secretary in 2002 and became general secretary responsible for football strategy, in effect becoming the main point of contact between the club and the respective league and governing bodies.

"In relation to the recent investigation, I can confirm that I asked to be excluded from the Scottish FA's independent inquiry into Rangers.

"In the interests of good governance it was absolutely right that this was the case."

The SFA's recent inquiry into Rangers briefly incorporated allegations of undisclosed payments to players following claims by former Ibrox director Hugh Adam.

Adam claimed some payments were not included in official contracts that were registered with the football authorities, with the 86-year-old "pretty sure" similar payments were being made as early as the mid-1990s.

The EBT scheme ran from 2001 to 2010 and followed a similar offshore payments programme from 1999-2003, which sparked a separate £2.8 million claim from Her Majesty's Revenue and Customs. Rangers last year conceded this case but Craig Whyte did not pay the sum after taking over in May.

The SFA dropped their investigations into the issue after the SPL announced an inquiry into the alleged non-disclosure of payments to players from 1998, although the main governing body would hear any appeal.

Ogilvie is determined to carry on in his role, which he was elected to in June last year following a spell as vice-president.

"I am proud and privileged to be president of the Scottish FA during an exciting period in its history," he said.

"I have an excellent relationship with our chief executive, Stewart Regan, and the board of directors.

"I would like to thank them for their support throughout this process and look forward to new and exciting challenges ahead at the Scottish FA."

<http://www.dailymail.co.uk/sport/football/article-2116686/Rangers-crisis-Campbell-Ogilvie-received-95k-EBT-cash.html>

Scottish Football Association president Campbell Ogilvie has admitted receiving £95,000 from [Rangers'](#) controversial Employee Benefit Trust scheme and admitted he might have asked more questions of the way the club was run under Sir David Murray.

The Scottish Premier League are investigating alleged undisclosed payments to Rangers players from 1998, which centre on the EBT scheme, now the subject of a potential £49million tax tribunal.

Former Rangers director and company secretary Ogilvie had already denied any role in drafting player contracts after the mid-1990s.

Ogilvie, who became general secretary in 2002 and left Ibrox in 2005 after 27 years, told Sunday newspapers:

'I knew the EBT scheme was in place, but I didn't know the extent of it and which players had them.

'I didn't believe they were risky as the Murray Group took a lot of legal and tax advice when the scheme started."

'I don't know how Rangers used them with players but I was in the scheme.

'In my case it was an offer of a discretionary bonus or a contribution into the trust. I chose to pay in and then apply for a loan. That's how it works.

'I got three payments between 2001 and 2003. It was £5,000 each time and as part of my settlement when I left the club I got a figure of £80,000.

'It was a discretionary contribution into the trust and then I applied for a loan. I don't want to get into intricacies but you have to repay the loans over a period of time.

'There was nothing illegal about it. I have to stress that. I've a clear conscience.

Former director Hugh Adam has claimed players were given supplementary paperwork in addition to registered contracts, but Murray has denied the existence of dual contracts.

'I have no knowledge of any side contracts and I would be very surprised if that was the case,' Ogilvie said. 'If anything comes up that I'm not aware of then I'll put my hands up.

'You know the way the club was run. I was a director and we had a controlling shareholder who ran the club.

'I don't know what I could have done. Maybe I should have questioned things more.'

Comment. Given that side letters were hidden in the De Boer and Flo cases for sure and both related to payments under the irregular Discount Option Scheme and that Campbell Ogilvie was aware of the distinction between DOS and loan EBTs from his experience in 1999, did he tell the full story in his statements then and does he not now have a responsibility to explain:

- a) the absence of any reference to the distinction that may have informed both the SPL when commissioning and LNS when ruling on side letters unsighted as they were of documentation D&P failed to supply for which they were found guilty by LNS?
- b) Whether the DOS payment to Craig Moore was reported to the SFA as part of Moore's remuneration package and if the matter of side letters and reporting them was discussed during any remuneration planning meetings he presumably attended as Company Secretary?

