

Northern Ireland - a tax haven in the making?

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A correspondent sent me the following. I could have edited it, but I won't. It seems a fair summary:

Now that the northern Irish have got their devolved assembly up-and-running again it would seem that noises are being made to bring about some fiscal alignment with the Republic. This sounds to me very much like the Russian doll effect whereby an onshore tax haven (CT) would be created within an onshore tax haven (domicile). However, I haven't heard any arguments to bring the VAT regime in the north in line with the one down in the south (21% against 17.5%). I wonder how the Treasury will respond to this one. Perhaps their positive attitude towards non-doms will mean it gets the green light!

The politician I recall being interviewed on TV and expressing this opinion was Iain Paisley Jr; one to watch in the coming years to be sure.

All this at a time when it is obvious that the Irish tax rate is [already failing](#) as a weapon of economic development - as was inevitably going to be the case.