

Liechtenstein on the Liffey

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The Guardian [concentrates today](#) on UK companies tax dodging in Ireland. It will be a familiar theme to those who read this blog.

And as they show, many of those who now claim to be headquartered in what the Lib Dem Treasury team rather imaginatively called 'Liechtenstein on the Liffey' have a pretty notional claim to be present there. Which does not surprise me at all. I've been saying as such for some time.

The important thing then is the action point: the farce that the location of a board meeting proves whether central management and control of the company is has to change. This was fine on the day of the steamship. It is not OK in the day of commuter aircraft.

Let's look at substance not form. If we did every single one of the companies that has relocated to Ireland would still be tax resident in the UK.