

The tax haven subsidiaries of FTSE companies

Published: January 12, 2026, 8:53 pm

Action Aid has [a new report out this morning](#) detailing the tax haven subsidiaries of FTSE 100 companies, building [on work first done here](#). The full list is as follows (formatted [by the Guardian](#)):

Subsidiaries of the FTSE 100

FTSE100 company	Sector	Total number of offshore companies	Number of companies in tax havens	% of companies in tax havens
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The composition of the FTSE100 changes regularly. This data is based on the index as it was composed on 26 July 2011. Since that date, two groups have been replaced in the official index.
Source: ActionAid UK 2011

3I GROUP INVESTMENT & FINANCE 124 25 20.16%

ADMIRAL GROUP INSURANCE 20 2 10.00%

AGGREKO SUPPORT SERVICES 56 14 25.00%

AMEC OIL & GAS 123 25 20.33%

ANGLO AMERICAN MINING 833 201 24.13%

ANTOFAGASTA MINING 73 16 21.92%

ARM HOLDINGS MANUFACTURING 26 7 26.92%

ASSOCIATED BRITISH FOODS FOOD & DRINK 453 105 23.18%

ASTRAZENECA PHARMACEUTICAL & CHEMICAL 255 53 20.78%

AUTONOMY CORPORATION SOFTWARE 77 16 20.78%

AVIVA INSURANCE 374 83 22.19%

BAE SYSTEMS ENGINEERING 509 122 23.97%

BARCLAYS BANKS 1,069 297 27.78%

BG GROUP OIL & GAS 300 62 20.67%

BHP BILLITON MINING 452 102 22.57%

BP OIL & GAS 1,568 556 35.46%

BRITISH AMERICAN TOBACCO TOBACCO 731 181 24.76%

BRITISH SKY BROADCASTING GROUP MEDIA 110 24 21.82%

BT GROUP UTILITIES 572 142 24.83%

BURBERRY GROUP RETAILERS 93 20 21.51%

CAIRN ENERGY OIL & GAS 80 17 21.25%

CAPITAL SHOPPING CENTRES GROUP REAL ESTATE 138 27 19.57%

CARNIVAL TRAVEL & LEISURE 85 17 20.00%

CENTRICA UTILITIES 268 62 23.13%

COMPASS GROUP SUPPORT SERVICES 597 144 24.12%

DIAGEO FOOD & DRINK 430 98 22.79%

ESSAR ENERGY OIL & GAS 51 10 19.61%

EURASIAN NATURAL RESOURCES CORPORATION MINING 163 28 17.18%

EXPERIAN SUPPORT SERVICES 20 7 35.00%

FRESNILLO MINING 14 0 0.00%

G4S SUPPORT SERVICES 737 184 24.97%

GKN ENGINEERING 221 44 19.91%

GLAXOSMITHKLINE PHARMACEUTICAL & CHEMICAL 420 97 23.10%

GLENCORE INTERNATIONAL MINING 46 10 21.74%

HAMMERSON REAL ESTATE 250 50 20.00%

HARGREAVES LANSDOWN INVESTMENT & FINANCE 13 0 0.00%

HSBC BANKS 1,528 537 35.14%

ICAP INVESTMENT & FINANCE 264 59 22.35%

IMI ENGINEERING 268 60 22.39%

IMPERIAL TOBACCO GROUP TOBACCO 388 92 23.71%

INMARSAT WIRELESS TELECOMMUNICATIONS SERVICES 72 16 22.22%

INTERCONTINENTAL HOTELS GROUP TRAVEL & LEISURE 254 53 20.87%

INTERNATIONAL AIRLINES GROUP TRAVEL & LEISURE 54 12 22.22%

INTERNATIONAL POWER UTILITIES 488 108 22.13%

INTERTEK GROUP SUPPORT SERVICES 203 38 18.72%

INVESTEC INVESTMENT & FINANCE 314 71 22.61%

ITV MEDIA 238 45 18.91%

J SAINSBURY RETAILERS 89 20 22.47%

JOHN WOOD GROUP OIL & GAS 30 7 23.33%

JOHNSON MATTHEY PHARMACEUTICAL & CHEMICAL 107 21 19.63%

KAZAKHMYS MINING 62 15 24.19%

KINGFISHER RETAILERS 187 31 16.58%

LAND SECURITIES GROUP REAL ESTATE 322 79 24.53%

LEGAL & GENERAL GROUP INSURANCE 186 30 16.13%

LLOYDS BANKING GROUP BANKS 1,525 455 29.84%

LONMIN MINING 62 14 22.58%

MAN GROUP INVESTMENT & FINANCE 127 26 20.47%

MARKS AND SPENCER GROUP RETAILERS 131 27 20.61%

NATIONAL GRID UTILITIES 309 68 22.01%

NEXT RETAILERS 46 9 19.57%

OLD MUTUAL INSURANCE 639 150 23.47%

PEARSON MEDIA 411 95 23.11%

PETROFAC INC. OIL & GAS 85 19 22.35%

PRUDENTIAL INSURANCE 543 136 25.05%

RANDGOLD RESOURCES MINING 38 8 21.05%

RECKITT BENCKISER GROUP HOUSEHOLD PRODUCTS 211 38 18.01%

REED ELSEVIER GROUP MEDIA 548 139 25.36%

RESOLUTION INSURANCE 20 4 20.00%

REXAM SUPPORT SERVICES 306 63 20.59%

RIO TINTO MINING 799 196 24.53%

ROLLS-ROYCE GROUP ENGINEERING 323 79 24.46%

ROYAL DUTCH SHELL OIL & GAS 1,276 390 30.56%

RSA INSURANCE GROUP INSURANCE 220 43 19.55%

SABMILLER FOOD & DRINK 367 83 22.62%

SCHRODERS INVESTMENT & FINANCE 158 27 17.09%

SCOTTISH AND SOUTHERN ENERGY UTILITIES 247 48 19.43%

SERCO GROUP SUPPORT SERVICES 118 24 20.34%

SEVERN TRENT UTILITIES 100 20 20.00%

SHIRE PHARMACEUTICAL & CHEMICAL 102 20 19.61%

SMITH & NEPHEW MANUFACTURING 160 27 16.88%

SMITHS GROUP ENGINEERING 261 55 21.07%

STANDARD CHARTERED BANKS 317 74 23.34%

STANDARD LIFE INSURANCE 190 34 17.89%

TATE & LYLE FOOD & DRINK 120 25 20.83%

TESCO RETAILERS 575 143 24.87%

THE BRITISH LAND COMPANY REAL ESTATE 675 171 25.33%

THE CAPITA GROUP SUPPORT SERVICES 359 80 22.28%

THE ROYAL BANK OF SCOTLAND GROUP BANKS 1,303 406 31.16%

THE SAGE GROUP SOFTWARE 180 30 16.67%

THE WEIR GROUP ENGINEERING 194 35 18.04%

TULLOW OIL OIL & GAS 75 16 21.33%

UNILEVER HOUSEHOLD PRODUCTS 696 172 24.71%

UNITED UTILITIES GROUP UTILITIES 106 21 19.81%

VEDANTA RESOURCES MINING 62 16 25.81%

VODAFONE GROUP WIRELESS TELECOMMUNICATIONS SERVICES 387 90 23.26%

WHITBREAD TRAVEL & LEISURE 250 51 20.40%

WM MORRISON SUPERMARKETS RETAILERS 85 19 22.35%

WOLSELEY MANUFACTURING 41 9 21.95%

WPP MEDIA 2,686 611 22.75%

XSTRATA MINING 378 84 22.22%

Totals