

Over here and under-taxed, published this morning

Published: January 13, 2026, 1:12 pm

My new ebook '[Over here and under-taxed](#)' is published this morning. [Links you can get it from are here](#). It won't cost you much.

The book is 30,000 or so words. I was asked to write an analysis of the Google, Amazon and Starbucks story, and that in part is what I've done. However, be warned, this is the story of what's really happened in my opinion, and that's not the story that's always been published in the past, but does accord with what the OECD and others now seem to think.

I did more than this though. I'm not interested in describing problems, I am interested in analysing them and then offering solutions.

That is why I do offer an explanation as to why I think what is going on in these companies and so many others is tax avoidance, although many in the tax profession and in the companies themselves would deny it.

And I also offer a comprehensive argument in favour of corporation tax - which so many from the right wish to see abolished with a wish to replace it with some form of VAT (which would push up the VAT rate to around 30%). That would be profoundly inequitable and unwise and that's why I offer this defence of corporation tax, which may have most relevance to US readers.

Most importantly though, [especially in the context of the OECD now saying](#) all potential solutions to the problem of profit shifting can now be put on the table, I offer a range of solutions both domestic and international that can address this issue, some of which the OECD already seem to be tentatively embracing and some of which have not seen the light of day before, such as an alternative minimum corporation tax.

The aim is to encourage debate. I hope it does. Happy reading.