

# Apple: you seek them here, you seek them there

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Some time ago I [defined the ultimate aim of the offshore operator as being "nowhere"](#).

It [seems Apple are aiming for that](#):

**APPLE** is attempting to find the "Holy Grail of tax avoidance", according to a US Senate committee as it prepares to take testimony from the technology company's chief executive on its offshore tax affairs.

According [to the Senate three of their subsidiaries are "nowhere"](#).

**This is the ultimate in abuse, if true.**