

Space Havens - spinning overhead soon?

Published: January 13, 2026, 12:14 pm

A few years ago I wrote an April Fool's spoof [suggesting that a tax haven had been established in space](#). Now I note on [Martin Hearson's blog](#) that both the OECD and UN are considering:

“Whether a satellite in geostationary orbit could constitute a permanent establishment.”

Amazon having a head office in Slough isn't apparently, a permanent establishment but a satellite could be? You couldn't make it up. But as I predicted, what a fantastic tax planning opportunity? I should think all the Big 4 have already got a space programme waiting to go.