

The strange case of Lidl's accounts

<https://www.taxresearch.org.uk/Blog/2014/07/22/the-strange-case-of-lidls-accounts-2/>

Published: January 12, 2026, 8:11 pm

I was interviewed by Joe Lynam for the Today programme at 6.49 am this morning ([@ link is available here](#) for the next few days) on the strange case of Lidl's accounts.

What's strange about Lidl's accounts is that there are none on public record in the UK. Despite its now economically significant presence in the UK it has not filed accounts with Companies House since 1996.

Now I stress that Lidl is not breaking any law in not filing accounts. It operates in the UK as a branch of a private German company and because that company is legally obliged to file accounts in Germany nothing is required to be filed here under UK law.

And I stress, this does not mean Lidl is not paying UK tax: I have seen the letter of comfort HMRC has (rather unusually, I suspect) supplied to Lidl saying that as far as it is aware Lidl is up to date with its obligations.

That does not, however, prevent me feeling distinctly unhappy about this whole arrangement. Firstly, nothing in the German accounts gives an indication of the scale of Lidl's UK activities.

Secondly, those accounts are not, in any event, easily available in Germany.

Thirdly, we are left with the situation as a result of this loophole in our company law where a company with a significant UK presence is simply not accountable under UK law for its trade in this country to its UK stakeholders.

Who are those stakeholders? You are. Its staff are. Its suppliers are. Its customers are. Many government authorities are. Its competitors are.

That is why accounts are required on public record. When a company trades with limited liability the obligation to file accounts was created to ensure the trust placed in the company was not abused with all of us having to pick up the pieces if things go wrong. And in this case we have no clue what that risk is. That's why this matters.

A year ago David Cameron told the G8 that trade, tax and transparency were at the core of his agenda. If he was serious then he would change the law so that Lidl and any company with a trading presence in the UK would have to file accounts for its UK operation as well as its operations as a whole with Companies House. Without that requirement companies like Lidl will continue to make a mockery of the disclosure requirements in UK company law.

And as result all other UK supermarkets will trade at a competitive disadvantage to Lidl because they simply do not know what it's up to, which is another very good reason for this change in the law. A level playing field is an essential pre-requisite of fair markets. It's time for ministers to commit to supplying it.