

Are some of the usual culprits missing?

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The [Guardian has reported](#) that:

UK offshore tax havens at heart of US investigation into World Cup corruption

British Virgin Islands, Caymans and Turks & Caicos feature heavily in justice department indictment of senior football officials

The usual culprits you might say, but hang on a minute: where are Jersey, Guernsey and the Isle of Man?

Before they claim they've cleaned their act up remember the allegations are not of European fraud and, like it or not, secrecy jurisdiction usage is still quite geographically linked. I think they miss this one for that reason, in the main.

But the UK still has to hang its head in shame nonetheless: it's still facilitating corruption through its Overseas Territories and the sham that they are independent of us, when they are not for the purposes of foreign affairs, which are predominant on this issue.

And David Cameron is culpable for not requiring that these places have public registries of beneficial ownership of their companies on the way, even to the same abysmal standard that he is offering in this country.