

NAME	PARTY & HOUSE	DIRECTORSHIP	LINKS WITH TAX HAVENS	SOURCE / LINK	RESPONSE FROM POLITICIAN OR COMPANY
Baldry, Tony MP	Conservative MP	A non-executive director of Woburn Energy plc	Has a parent company registered in the British Virgin Islands	<p>https://www.duedil.com/company/04128401/woburn-energy-plc/financials</p> <p>and</p> <p>http://www.woburnenergy.com/documents/DISPOSALRNS1JUNE2012FINA LAPPROVED2.pdf</p>	<p>Response from Sir Tony Baldry:</p> <p>"Woburn is a public company whose shares are traded on the London Stock Exchange AIM market. Under the Stock Exchange rules, the Company's board must include at least one director who is independent of any controlling shareholder. For Woburn, I am the independent non-executive director, formally assessed and approved for this purpose by Woburn's Nominated Adviser, and represent the interests of the minority public shareholders. Any inference therefore that I am in some way connected to or benefit from the controlling shareholder, in this case Cetus, is wholly incorrect. Furthermore, the independence of Woburn from any overdue influence by its controlling shareholder is protected by a relationship agreement which Woburn and Cetus entered into when Cetus first acquired its interest in Woburn in 2008 – this agreement was summarised within the enabling public circular (approved in advance by the Takeover Panel) which was sent to all Woburn shareholders at that time which can be freely downloaded from the Company's website (that Woburn is required to maintain under Stock Exchange rules). The link is below:</p> <p>http://www.woburnenergy.com/pdfs/releases/2008/2008-12-22EGMCircular.pdf</p> <p>The full background to the investment by Cetus is set out in the circular. You will see that the investment by Cetus was an arms-length re-financing of the company approved by the independent board at that time and shareholders. The circular also contains the following statement in the recommendation:</p> <p>"Should the Proposals not be approved by the Shareholders at the EGM then the Company would urgently need to recommence previous discussions with parties who had expressed an interest in providing finance to the Company or purchasing its assets. There could be no assurance that these parties would continue to have an interest nor that an investment or asset sale could be agreed in a timely manner or on acceptable terms. In such circumstances the Company may have no future and could become insolvent by virtue of its financial position. In such circumstance, the Directors would have no choice but to appoint a liquidator."</p> <p>The reference to "Proposals" above is to the investment by Cetus. The investment by Cetus was for bona fide commercial reasons to raise the necessary funding to avoid liquidation. The "company's offshore links", are therefore entirely as a consequence of the ownership structure of Cetus prior to its investment in Woburn and as explained above, I am independent of Cetus. Any suggestion therefore that Woburn's "offshore links" indirectly through Cetus was in some way any type of tax planning by Woburn is wholly incorrect.</p> <p>Finally, I am not privy in any respect to the tax affairs of Cetus or its own shareholders (full details of whom were set out in the circular referred to above) and you obviously should make your own full and proper enquiries of them before making any potentially defamatory or misleading suggestions of any inappropriate tax planning by them.</p> <p>A spokesperson Woburn Energy said: "While Cetus is the controlling shareholder of the Company, Woburn Energy is an independent company traded on the AIM Market of the London Stock Exchange."</p>
Birt, Lord	Crossbench peer	Non-exec chairman, PayPal (Europe) S.à.r.l. et Cie, S.C.A	PayPal (Europe) S.à.r.l. et Cie, S.C.A is registered in Luxembourg, the country where the online e-commerce service is based. Additionally, the parent company also has subsidiaries in Switzerland and the Cayman Islands	Bureau Van Dijk ORBIS database and confirmed by company.	<p>Lord Birt was sent an e-mail, which was passed on to PayPal, the company owned by eBay. An eBay spokesman said that the company is wholly compliant with tax laws.</p> <p>"Firstly, eBay and PayPal are wholly compliant with tax laws, including internationally recognised OECD rules, in all the countries in which we operate. In addition, information on our tax affairs is shared with every necessary authority in the markets in which we operate, and details are made public by those authorities according to their own rules. Secondly, as explained previously, we have regional headquarters operations in Luxembourg for PayPal Europe, and for eBay in Switzerland, where our staff fulfil important management, regulatory and financial roles. You're right that we also have an entity in the Cayman Islands, but it has no significance for tax reasons and it does not impact the amount of taxes we pay."</p> <p>"To enable us to offer services in the UK and all over Europe, PayPal holds a banking licence from the Luxembourg regulator, the CSSF. PayPal is wholly compliant with tax law, and with internationally recognised OECD rules, in all of the many countries in which we operate. PayPal's European headquarters are in Luxembourg. Luxembourg is a good home for a financial services provider given its pool of specialist and multi-lingual skills, its excellent infrastructure, and its central location. Lord Birt is non-executive Chairman of the Supervisory Board of PayPal (Europe) S.à.r.l. et Cie, S.C.A."</p> <p>A spokesman from Lloyds said: "HMRC has good visibility of Lloyds Banking Group's overseas operations. All Lloyds Banking Group's overseas entities are subject to, and operate within, the UK Controlled Foreign Company rules. They disclose all the information required by HRMC and are taxed accordingly under UK tax law."</p> <p>"All Lloyds Banking Group's overseas entities are subject to, and operate within, the UK Controlled Foreign Company rules and are taxed accordingly. Consequently HMRC has good visibility of the Group's overseas operations."</p> <p>Trevor Bradbury, the group secretary of Interserve PLC called regarding Lord Backwell. Bradbury said that the Panama subsidiary of the company was set up in January 2011 because they wished to trade in Panama, not for tax purposes. He says the company has traded there but through a co-operation agreement. If the subsidiary has functioned at all, it is fairly insignificant. Subsidiary is called RMD Quickform Panama SA.</p>
Blackwell, Lord	Non-affiliated (current Member), peer	(1) Non-exec director, Lloyds Banking Group plc (2) Chairman, Scottish Widows Group Ltd (3) Chairman, Interserve plc	(1) 2012 Annual Return from Companies House shows subsidiaries in Guernsey, Jersey, Cayman Islands, Luxembourg, Panama, Liechtenstein and the British Virgin Islands (2) Scottish Widows Group Ltd is a subsidiary of Lloyds Banking Group (1) (3) Subsidiaries in Guernsey and Panama, according to 2012 Companies House Annual Return	Companies House records. (1) and (2) were also confirmed by Lloyds	<p>A spokesman from Lloyds said: "HMRC has good visibility of Lloyds Banking Group's overseas operations. All Lloyds Banking Group's overseas entities are subject to, and operate within, the UK Controlled Foreign Company rules. They disclose all the information required by HRMC and are taxed accordingly under UK tax law."</p> <p>"All Lloyds Banking Group's overseas entities are subject to, and operate within, the UK Controlled Foreign Company rules and are taxed accordingly. Consequently HMRC has good visibility of the Group's overseas operations."</p> <p>Trevor Bradbury, the group secretary of Interserve PLC called regarding Lord Backwell. Bradbury said that the Panama subsidiary of the company was set up in January 2011 because they wished to trade in Panama, not for tax purposes. He says the company has traded there but through a co-operation agreement. If the subsidiary has functioned at all, it is fairly insignificant. Subsidiary is called RMD Quickform Panama SA.</p>
Bottomley of Nettlestone, Baroness	Conservative peer	(1) Non-exec director, Smith & Nephew plc (2) Non-exec director, BUPA	(1) Subsidiaries in Switzerland and Netherlands (2) Subsidiaries in Bermuda, Cayman Islands, British Virgin Islands	<p>Bureau Van Dijk ORBIS database and Companies House records - https://www.duedil.com/company/0324357/smith-and-nephew-plc/financials</p> <p>Also confirmed by both companies</p>	<p>A spokesperson for Smith & Nephew confirmed Baroness Bottomley's directorship and that the subsidiaries existed adding that the company incurs no tax savings as a consequence of these companies. The spokesperson confirmed that both the companies are operational businesses, not there for tax purposes. "We have an orthopaedics business in the Netherlands. That's a big operation for us... These are all trading businesses, they're all proper businesses. It's just regular business."</p> <p>A spokesperson for BUPA said: "Bupa has grown internationally over the past decade. This growth has involved numerous acquisitions, including a minority share investment in a company registered in the Cayman Islands and a non-trading company in the BVI. We also acquired a life insurance company in Bermuda which is closed to new business and pays US taxes. We incur no tax savings as a consequence of these companies. Bupa manages its tax affairs in an appropriate and lawful manner.</p> <p>Baroness Bottomley said: "The Lords may neither introduce a Bill concerning taxation or supply (supply of Treasury funds), nor amend a Bill so as to insert a taxation or supply-related provision."</p>

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Brookeborough, Viscount	Crossbench peer	Directorship at Basel Trust Corporation (Channel Islands) Ltd	Registered in Jersey, with offices in Switzerland. However, he is actually a director of Basel Holdings and will correct this mistake on the register of interests shortly, he says.	Company website (www.baselglobal.com) and the House of Lords register of interests which gives its full name, 'Basel Trust Corporation (Channel Islands) Ltd'.	Lord Brookeborough said: "Jersey is the most regulated part of the country and I believe everything the company is doing there is entirely above the law." He declined to comment on criticisms over transparency in offshore havens and the right of parliamentarians to be paid by companies with offshore connections. A spokesperson for Basel Trust Group said: "Lord Brookeborough is a non-executive director of Basel Group's holding company, Basel Holdings Limited. He provides strategic advice to its executive directors but has no day to day involvement in the Group's business. We have no further comment."
Burns, Lord	Crossbench peer	(1) Chairman, Santander UK plc (2) Non-exec director, Banco Santander SA	(1) Subsidiaries in British Virgin Islands, Cayman Islands, Switzerland (2) Parent company of (1)	https://www.duedil.com/company/02294747/santander-uk-plc/financials	A spokesperson for Santander said that most entities owned by Santander UK PLC in offshore territories, such as Jersey and Isle of Man, have a genuine business purpose while others relate to historic businesses. "I confirm that Lord Burns is the chairman of Santander UK plc and a Non-Executive Director of Banco Santander, S.A. I have been asked to reply on his behalf. "Most of the entities currently owned by Santander UK plc in offshore territories, such as Jersey and Isle of Man, have a genuine business purpose – for example, they form part of our private and corporate banking business in those territories or form part of our mortgage securitisation programme – and are not held for tax management purposes. Others (such as the Bermuda entity to which you refer) relate to historic businesses and transactions acquired by Santander Group and are targeted for liquidation once all legacy issues have been addressed. "At Santander Group level, there is strict governance and strong controls over subsidiaries and branches based in offshore territories, particularly those which may be regarded as tax havens. ... "Santander UK plc has also run a programme to reduce its subsidiaries, particularly those based offshore. Finally, Santander UK plc has adopted the UK's Code of Conduct for the Taxation of Banks. In adopting this code, Santander UK plc has undertaken to meet appropriate standards with respect to tax compliance and the governance of tax matters and, in particular, not to undertake transactions unless Santander UK plc believes that the tax treatment of that transaction is in accordance with the intentions of Parliament," the spokesperson said.
Carter of Coles, Lord	Labour peer	Directorship at Primary Group Ltd	Registered in Bermuda	Bureau Van Dijk ORBIS database, Company website (www.primarygroup.co.uk) and confirmed by company receptionist	Lord Carter was sent e-mails to his parliamentary and company addresses and was left messages on his mobile telephone, but the Guardian received no response. The company was sent e-mails and was called, but did not respond. A company employee confirmed that the company is registered in Bermuda and that Lord Carter maintains a directorship.
Chadlington, Lord	Conservative peer	Directorship at Huntsworth plc	Subsidiaries in Switzerland, Cyprus and the British Virgin Islands	https://www.duedil.com/company/01729478/huntsworth-plc/financials	Lord Chadlington was sent an e-mail asking for a comment. A spokesperson for Huntsworth responded, writing in an e-mail that the company has 210 subsidiaries with only eight in the places identified as tax havens by the Guardian. The spokesperson added that the company's tax bill has not been any lower as a result of these companies. "All but one of the subsidiaries in those jurisdictions were acquired as parts of wider merger and acquisition transactions rather than being set up by Huntsworth. Specifically: there are two companies in Cyprus. One is dormant and one is an operating company with profits representing some 2% of group profits in 2011. There has been no loss of revenue to HMRC as a result of the tax residence or place of incorporation of that company. "The BVI company was set up for the purpose of doing business in Dubai and is Dubai (not BVI) tax resident, so there is no question of any advantage being taken of BVI's tax regime," the spokesperson wrote. "There are five Swiss companies. All were acquired as part of various acquisitions from Swiss tax resident vendors. Two of the companies are dormant. There is one operating company which carries out business in Switzerland. I assume that you would agree that a company doing business in Switzerland should be taxed by the Swiss tax authorities. There are two holding companies. There is no tax benefit to Huntsworth arising from the tax residence or place of incorporation of any of these Swiss companies. "It is not clear from your e-mail what you will be asserting in relation to the existence of Cypriot, Swiss and BVI companies in the Huntsworth group, but if your concern is that Huntsworth has been trying to avoid paying UK tax as a result of the place of incorporation of these entities, I can assure you that is not the case." In a further e-mail from Huntsworth, the spokesperson added: "Huntsworth's UK tax bill has not been any lower because of the existence of these companies which were for the most part acquired to allow Huntsworth to expand its business overseas. To suggest that Huntsworth has links with tax havens is clearly misleading in light of this explanation."
Chandos, Viscount	Labour peer	Directorship at Invista European Real Estate Trust SICAF	Registered in Luxembourg	Bureau Van Dijk ORBIS database and company website - http://www.ieret.eu/ir/iere/file/2294966840/7399389/ieret-report/32268258/ieret-report1.pdf . Also confirmed by Viscount Chandos.	Lord Chandos said in a phone call that although the company is Luxembourg-domiciled it is listed on the London Stock Exchange. He said it is based in Luxembourg because the purpose of the company is to invest in property throughout Europe, excluding the UK. He acknowledged that Luxembourg is seen as a tax haven, but said he didn't think anybody would see it as an aggressive tax structure - just efficiency. He also said company was transparent.
Davies of Abersoch, Lord	Labour peer	Non-exec director, Diageo plc	Annual Return, filed with Companies House, shows subsidiaries in Guernsey and Cayman Islands	http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/chjffbngfeglejdhhlajncbeoeaealocndniaakmbajfhnbdlpcjclldmfjmbcieceaidgcjhnbocid.pdf	An e-mail was sent to Lord Davies' assistant who said he was away and unable to respond. Diageo was also approached for a comment
Dean of Thornton-le-Fylde, Baroness	Labour peer	Non-exec director, Taylor Wimpey plc	Subsidiary in Luxembourg	Bureau Van Dijk ORBIS database and confirmed by company	Email response from Baroness Dean: "The Luxembourg subsidiary was set up by Taylor Woodrow plc, prior to its merger with George Wimpey plc in 2007, in order to manage the use of its intellectual property across its former international operations. This subsidiary is now in the process of being wound up."
Deben, Lord (formerly known as John Gummer)	Conservative peer	Non-exec director, Castle Trust Capital Ltd	Parent company is registered in Jersey and the ultimate parent company registered in the Cayman Islands	http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/fhplgnjiecbeokjebidmdondfgbieldpjkdkemngpenEIFEfaennCbeihlbbnlaobmcnndmegkAchBlkkjieggebc.pdf	Lord Deben Castle Trust's PR: "I am a director at MRM, which represents Castle Trust on media and communications issues. I understand you have a call in to our client regarding your enquiry of last week about the ownership of the company. As you know, there is corporate information about Castle Trust available in the public domain. Castle Trust does not wish to add to this." (NB: The information referred to by The Guardian is from the latest Companies House records at the time of the correspondence)

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Edmiston, Lord	Conservative peer	Chairman, I M Group Limited	Annual return shows subsidiaries in Guernsey and Luxembourg	2010 Companies House accounts - http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/bhobffbmiplopokadopoafihookafgfmajncmcmpibjgmkhinlpajgnadccakoknbmcolb.pdf	His PA said Lord Edmiston is aware of the email but unable to respond because he is travelling. "He is aware that you called but unfortunately he is not able to take the call."
Evans of Temple Guiting, Lord	Labour peer	Non-exec Chairman, EFG Private Bank Limited	Subsidiaries in Jersey and Guernsey	https://www.duedil.com/company/02321802/efg-private-bank-limited/financials	Email from Lord Evans: "I reply as non-executive Chairman of EFG Private Bank Limited. I attach below an excerpt from the Bank's 2011 accounts." NB: These accounts include: "The Company's subsidiary in Guernsey, EFG Private Bank (Channel Islands) Limited, provides similar services to those of the Company, and EFG Offshore Limited, a Jersey company, provides international trust, company and fund administration services. ... The Company's immediate parent company is EFG Investment (Luxembourg) S.A., ("the immediate parent company"), incorporated in Luxembourg and regulated by the Commission de Surveillance du Secteur Financier. The immediate parent company is itself a wholly-owned subsidiary of EFG International, a company incorporated in Switzerland and listed on the SIX Swiss Exchange, into which the Company's results are consolidated"
Evans, Jonathan MP	Conservative MP	Register of members' interests says: "I am Non-executive Chairman of the UK subsidiary companies of Phoenix Life Holdings Limited and Pearl Group Holdings (No.2) Limited"	Accounts for 'Phoenix Life Holdings Ltd (UK)' show the ultimate parent company, Phoenix Group Holdings, is incorporated in Caymans and resident in Jersey.	https://www.duedil.com/company/01016269/phoenix-life-limited/financials	A spokesman for Phoenix Life Holdings Ltd (UK) said: "Jonathan Evans only has responsibility for the UK based Phoenix Life Board and has no role within the parent company - Phoenix Group PLC." Evans did not respond to e-mails and telephone calls.
Fallon, Michael MP	Conservative MP	Directorship at Tullett Prebon plc. Fallon stood down from this position two weeks ago following usual ministerial protocol, when he took his new post in the reshuffle.	Accounts show it has subsidiaries in Jersey, Guernsey and Switzerland. Accounts from 2010 show it used to have 2 subsidiaries in Bermuda	http://www.tullettprebon.com/Announcements/investor/reports/REP20120411.pdf http://www.tullettprebon.com/Announcements/investor/reports/REP20110408.pdf	Fallon said: "I confirm that none of the Tullett Prebon subsidiaries in Guernsey, Jersey, Switzerland or Singapore was set up for He said that he agreed with George Osborne's statement saying that aggressive tax avoidance is 'morally repugnant' and that Tullett Prebon's offshore subsidiaries do not have the purpose of reducing the Company's UK tax burden, a spokesman for the "The Company continues to strive to maintain a Low Risk rating from HMRC. The Company has earned this Low Risk rating in The Board continues to believe that as Tullett Prebon is registered, regulated and publicly listed in the UK, the Company has a "Tullett Prebon made payments to tax authorities (principally in the UK and US, the main jurisdictions in which it operates) for 2
Fink, Lord	Conservative peer	(1) Earth Capital Partners LLP (2) ISAM Services (UK) Limited (3) Marex Group Limited	(1) Subsidiaries in Guernsey (2) Parent company registered in Cayman Islands (3) Subsidiaries in Switzerland and Gibraltar	Companies House	Lord Fink said that he pays full income tax and capital gains tax in the UK: " Many of my partners in the business and the partners are not uk domiciled - I am in business with people of different nationalities. "Many of the structures that have to be used in the offshore business have to be based offshore anyway. Otherwise why would anyone invest with you. Why would a Japanese person investing in a hedge fund want to pay UK tax? All of the industries I am involved in have to have some offshore entities if only to help those investors. "If you want to be a successful business and attract invisible earnings to the UK, you have to be based offshore. All of my dividends and salaries are taxed in the uk - I pay full income and cap gains tax in the uk. "I am not the controlling shareholders and so I cant insist that all of my other investors and my partners put their earnings in the uk simply to make me look good. "So whereas technically I am a shareholder in overseas companies any benefits I get from them are subject to full tax - I've paid a fortune in income tax. "There is transparency, everything we do is reported to," he said. "The companies' books are open to anyone who buys one unit in the fund. They are transparent to all of their investors. We are not doing it [establishing their companies offshore] for secrecy. We are doing it because if a Swiss person wants to invest in one of our hedge funds and some of them want to, it is hard to convince him that it is worthwhile buying our investment and having to pay UK corporation tax on his investment." A spokesperson for Marex Spectron said that the subsidiaries in Gibraltar and Switzerland had a very small presence and that another subsidiary in Jersey is dormant. She said: "Gibraltar (as with Switzerland) is also a tiny presence – less than 3% of profits - and Jersey is a dormant subsidiary. Also just to confirm again, they do not have a subsidiary in Luxembourg. They pay taxes and are regulated in all of the jurisdictions they operate but the significant majority of tax is paid in the UK (that's where most of the revenue is generated). To be clear, they do not benefit from any kind of tax haven perks." A spokesperson for ISAM said: "The parent company of ISAM Services (UK) Limited is registered in the Cayman Islands as this allows a number of international investors to invest in that company without being subject to a double tax charge from the UK and their own domicile. However every investor will be liable for the full rate of taxation on any income or gain in the country of their domicile. Without this type of structure it would not be possible to attract international institutional capital into the business. No ISAM director or employee gets paid through any Cayman or other offshore entity. All compensation to UK domiciled employees is paid through the UK entity and as such is subject to taxation at source." A spokesman for Earth Capital Partners LLP said: "As a point of accuracy, Earth Capital Partners LLP is a UK limited liability partnership of which Lord Fink is an individual member. All partnership profit is distributed to members and is therefore liable to that individual member's tax status in their own domicile. The subsidiaries that we have in Guernsey are to allow international investors to deploy capital into sustainable investments without suffering significant additional taxation on their investments. The investors remain fully liable for taxation reflecting their domicile, but it is understandable that they are not prepared for their choice of a foreign investment adviser to result in additional (double) taxation on their investments. For clarification Earth Capital Partners does not currently advise or manage investments for any UK individual or institution or any subsidiary or vehicle established by or for any UK individual or institution. Additionally, Lord Fink does not receive any remuneration from the Guernsey subsidiary, which would seem to make the issue of taxation redundant." [NB: Earth Capital Partners LLP is listed under Fink's directorships in the Lords' register of interests.]

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Flight, Lord	Conservative peer	(1) Directorship at Investec Asset Management Limited (2) Chairman, CorporActive Fund Limited	(1) Subsidiaries in Guernsey (2012 Companies House records) (2) Registered in the Cayman Islands	(1) Companies House records (2012) (2) Bureau Van Dijk ORBIS database And - http://0-documentslibrary.bvdep.com.wam.city.ac.uk/MapperFamePdf/bhgboemepafihgnkiepgdobfnpilbnfedhbpilepgnfmalgbnknbmckikniajdneapennhdaoneggplphgenmajkefp.pdf	Lord Flight wrote in an e-mail that Investec Asset Management's Guernsey subsidiary was set up to administer international funds largely for expatriate clients when at the time UK based funds for non UK Investors carried UK tax penalties. "We were also one of the first fund managers to agree fair transfer pricing with HMRC as between the London parent and Guernsey subsidiary." "The CorporActive Fund is an international 'greater China Fund' and has a standard Cayman structure. Investors in the Fund pay the relevant tax on any capital gains they realise from or income received from the Fund as applies in their local jurisdictions. The manager is based in Hong Kong and pays Hong Kong tax on its profits." "The Corporactive Fund - Has the standard Cayman structure to enable any capital gains and income to flow through to investors who will be subject to the relevant tax in their local jurisdictions on realisation of their Fund investments without incurring double taxation" "I am not aware of any UK Tax savings to Investec Asset Management, CIM , Aurora (or for that matter Corporactive Fund) from the subsidiaries to which your email refers. He later added: "I have already advised that where companies with which I am involved have offshore subsidiaries or Funds, these are not for avoidance reasons and do not avoid or save UK tax. The particular point is that Funds which have international investors need a tax neutral base." "I do not know to whom you have spoken but could I suggest that any article should review the several reasons for international businesses Having offshore subsidiaries etc and where these are and are not for tax saving reasons"
Ford, Baroness	Labour peer	Non-exec director, Grainger plc	One subsidiary in Luxembourg	Bureau Van Dijk ORBIS database and confirmed by company	Grainger's public relations executive confirmed Ford's directorship in a telephone conversation adding that it was not for tax avoidance purposes. "They were actually advised to do it because apparently it's terribly commonplace for people who own property in Germany but aren't German to register the holding companies in Luxembourg. And that was something that they did in '05/'06... Ironically they're even thinking of changing it back to Germany now because ironically Luxembourg taxes are now becoming slightly higher than the UK if you do sufficient levels of trade. In this case it was completely not because it was a tax haven." "It was a tax efficient move... Grainger speaks to HMRC every year about this to check that they're still happy about how they structure it, and they've always been happy. It really does seem to be the case that this was done for tactical reasons rather than anything else," she said.
Fowler, Lord	Conservative peer	Non-exec director, Aggregate Industries UK Ltd	Parent company registered in Switzerland	https://www.duedil.com/company/0245717/aggregate-industries-uk-limited/financials	Lord Fowler said that Aggregate Industries Ltd is a wholly owned subsidiary of Holcim Ltd which is one of the world's largest building materials producers. "Holcim is based in Switzerland as it always has been and operates in over 70 different countries worldwide. It was in March 2005 that Holcim acquired 100 % of the shares of Aggregate Industries plc which was then a UK listed company. Since that acquisition date Aggregate Industries Ltd has remained a wholly-owned, UK-based subsidiary of Holcim Ltd and has continued to trade as such following its de-listing from the UK Stock Exchange. The purchase of Aggregate Industries was part of the consolidation which has taken place in the building materials industry and Holcim is a long established and successful Swiss company." In a further email, he added: "The Swiss ownership of Aggregate Industries has nothing whatsoever to do with tax. The fact is that we are owned by a leading Swiss company, Holcim, and have been since 2005. Holcim itself is a hundred year old company, is quoted on the Swiss stock exchange, and operates in over 70 different countries."
Fraser of Carmyllie, Lord	Conservative peer	Non-exec director, In2Matrix Services Group (Jersey) Limited	In2Matrix Services Group (Jersey) Limited is registered in Jersey	Bureau Van Dijk ORBIS database and confirmed by company's solicitors. The company is also listed here: https://www.jerseyfsc.org/registry/documentssearch/NameDetail.aspx?id=264548	Lord Fraser said: "I have no connexion [sic] with In2Matrix (UK) Ltd but since January 2011 I have been a non-executive director of In2Matrix Services Group. I will pay my taxes on the relatively modest remuneration I receive but beyond that I have no shareholding." Response from company's solicitors, via email: "Our client confirms that Lord Fraser of Carmyllie is a non-executive director of In2Matrix Services Group (Jersey) Limited." ... and in a later email... "We can confirm that In2Matrix Services Group (Jersey) Limited is a Jersey registered company."
Glenarthur, Lord	Conservative peer	Non-exec director, Audax Global Sàrl	Registered in Switzerland	Bureau Van Dijk ORBIS database - https://0-orbis.bvinfo.com.wam.city.ac.uk/version-201297/Report.serv?_CID=265&content=DX2276WL6IR7AKH And on company website - http://www.audaxglobal.com/	Lord Glenarthur said that the company's decision to base international operations in Switzerland was not motivated by tax reasons. "It is correct that I remain a non-executive director of Audax Global S.a.r.l. To my knowledge, the selection of Switzerland as a base for its international operations was not motivated by tax considerations." "The House of Lords does not vote on tax matters. Switzerland is not a tax haven nor is it a place where companies can fail to be transparent, the rules there being as stringent as they are in UK and elsewhere in Europe," he said.

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Grabiner, Lord	Labour peer	Non-exec director, Arcadia Group Limited	Arcadia has a parent company, Taveta Ltd, which is registered in Jersey, according to Sir Philip Green.	Sir Philip Green confirmed the location of the parent company in Jersey. This is also reflected in the Bureau Van Dijk ORBIS database.	<p>Lord Grabiner said that he has no involvement with a tax haven, adding that the company is a UK taxpayer. "Arcadia is and always has been a UK registered company. I've been a director since 2002 and during the intervening years it has paid many hundreds of millions of pounds in tax both directly (in corporation tax) and indirectly (in PAYE) in respect of its many thousands of staff. All this tax has been paid to the UK tax authorities."</p> <p>The Guardian replied to Lord Grabiner: "Arcadia is, itself, a UK registered company... The point I am looking at, however, is the link to Taveta Ltd. According to the the Bureau Van Dijk financial database this is registered in Jersey and directly owns Arcadia Group Limited." Lord Grabiner responded: "You need to understand that I have no involvement whatsoever in any tax haven."</p> <p>In a phone call to Arcadia on 06/09/12. A press officer confirmed that Taveta Ltd is the parent company.</p> <p>In a phone conversation with Sir Philip Green, he confirmed the parent company was registered in Jersey:</p> <p>The Guardian: "I wanted to confirm or clarify what the parent company of Arcadia is." Sir Philip Green: "Well it's been filed the same place for ten years. There is no tax or corporate benefit of the company's shares being owned in Jersey – zero." The Guardian: "Ok, but it is in Jersey, that is correct isn't it?" PG: "Yes, but it's in the accounts. There is zero corporate benefit to where the shares are held. The company gets zero benefit. The company is a UK tax payer."</p> <p>... PG: "Respectfully, this is not a "link to a tax haven", ok? There is zero relevance to where this company is registered. All the directors, and the company, are UK tax payers. End. There is no relevance, there's no benefit to anybody at all."</p> <p>Later, Lord Grabiner responded to a further email. He said: "I repeat that I do not have (and never have had) any connection with any tax haven."</p>
Griffiths of Fforestfach, Lord	Conservative peer, former adviser to Margaret Thatcher	Goldman Sachs International	Has two subsidiaries in Jersey	Companies House and confirmed by Goldman Sachs	Goldman Sachs press office confirmed, via email, that Goldman Sachs International has two subsidiaries in Jersey - 'Goldman Sachs (Jersey) Limited' and 'Goldman Sachs Europe Limited'. Lord Griffiths did not respond to emails to his company address.
Guthrie of Craigiebank, Lord	Crossbench peer	(1) Non-exec director, Gulf Keystone Petroleum Limited (2) Non-exec director, Petropavlovsk plc	(1) Registered in Bermuda (2) Has a subsidiary in Cyprus	(1) http://www.gulfkeystone.com/uploads/ar2012.pdf (2) http://www.petropavlovsk.net/images/stories/documents/Petropavlovsk_AR_2011_websafe.pdf Also, both on Bureau Van Dijk ORBIS database	<p>The email enquiry to Lord Guthrie was passed on to the two companies who both responded by email:</p> <p>GULF KEYSTONE: "Lord Guthrie, the Company's Non-Executive Director. Lord Guthrie, who is currently on holiday, has asked me to respond on his behalf... we would like to refer you to the Company's latest Annual Report and Accounts... The Company's main business activity and key assets are in the Kurdistan Region of Iraq." (Latest annual report & accounts on website show Guthrie is non-exec director and says the company is registered in Bermuda.)</p> <p>PETROPAVLOVSK PLC: "Lord Guthrie is currently on holiday and he has asked me to respond to you on his behalf. You will note from the Group's consolidated income statement for the year ended 31 December 2011 and the six months ended 30 June 2012, that the Group pays a significant amount of corporation tax, and the effective tax rate is in fact higher than the statutory tax rates in the UK and in Russia... In addition to corporation tax the Company and its subsidiaries pay substantial taxes within jurisdictions in which they operate, including payroll taxes, royalties, property taxes and other taxes. The Group does not operate aggressive tax minimisation schemes."</p>
Hameed, Lord	Crossbench peer	(1) Non-exec director, Alpha Hospitals Ltd (2) Chairman and Chief Executive Officer, London International Hospital Limited	(1) (2) Both have the same parent company which is registered in the British Virgin Islands	https://www.duedil.com/company/04590303/alpha-hospitals-limited/financials https://www.duedil.com/company/05644554/london-international-hospital-limited/financials	<p>A spokesman for Lord Hameed said that the information is correct. "The parent company may be based in the British Virgin Islands, but all the companies operate in the UK. The two that he's involved all pay tax in the UK, as indeed does he. What I don't want to see, quite frankly, is the implication that he is not paying tax in this country, because he is. On any income which he receives in this country he pays the proper rate of tax... At this point the companies in which he is involved are not paying any dividends to shareholders. But if they do he will pay whatever taxes he needs to pay in the UK."</p> <p>Email from the agency: "Lord Hameed has no personal involvement with Harberry and derives no benefit from it... Lord Hameed pays UK tax at the normal rates on his income... Every member of the House of Lords is affected by tax legislation... Lord Hameed has not voted on any tax matters in the House of Lords."</p> <p>A spokesperson for C&C Alpha Group, which owns the two companies, said: "C&C Alpha Group operates within the law at all times and all appropriate taxes are paid."</p>
Hamilton of Epsom, Lord	Conservative peer	(1) Directorship, IREF Australian Holdings (Bermuda) Ltd (2) Directorship, IREF Global Holdings (Bermuda) Ltd	(1) Registered in Bermuda (2) Registered in Bermuda	Both, Bureau Van Dijk ORBIS database, and: http://opencorporates.com/companies/bm/44142 Both companies are listed on the Bermuda Monetary Authority website here - http://www.bma.bm/licensed-entities-investment/investment-funds/exempted-entities.asp?start=1 http://www.reuters.com/finance/stocks/officerProfile?symbol=JDTIGBP.ST&officerId=332465	The Guardian sent an e-mail to the company, but received no reply. The Guardian tried to contact Lord Hamilton through two other companies where he is a director. One refused to help and the other did not respond.
Hogg, Baroness	Crossbench peer	Senior Independent Director, BG Group plc	Subsidiaries in Cayman Islands, British Virgin Islands, Guernsey	http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/bhjbmokeejifpmmhndppcagodgkepoipaehnakclcaahfjlcjgljjikoeplfdoeikemehkildcip.pdf	Phone call from BG Group: "She (Baroness Hogg) declined to comment... I don't think there's anything that we as BG would want to say either really. The only thing I'd probably flag... we paid a tax rate of some 44% which is quite considerable."
Hollick, Lord	Labour peer	Honeywell International Inc	Subsidiaries in Cyprus, Switzerland and British Virgin Islands	Bureau Van Dijk ORBIS database and confirmed by company	Honeywell said that the company has a physical presence, business operations, and an employee base in each country identified as a tax haven. "Honeywell's business presence in British Virgin Islands, Switzerland, and Cyprus reflects our strategic focus to be close to our customers and end markets, maximizing operational efficiencies for our businesses."

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Howard of Lympne, Lord	Conservative peer	Non-exec director, Global Switch (UK) Ltd	Global Switch Limited has a parent company called Global Switch Holdings Ltd which is based in the BVI. It has subsidiaries in Isle of Man, British Virgin Islands and Luxembourg	https://www.duedil.com/company/06238341/global-switch-limited/financials	Lord Howard said: "Global Switch Ltd does not carry out activities in its non-UK subsidiaries and all of the revenues associated with Global Switch Ltd are taxed entirely in accordance with UK legislation. We pay all the taxes we are obliged to pay according to UK legislation." "As I told you I have absolutely no involvement with any of these other companies. I am not on the board of those subsidiaries. I have no involvement in those subsidiaries and as far as I am aware they are all dormant. I am not involved in any way." A spokesperson for Global Switch reiterated what Lord Howard said. They said: "He is a non-executive director of Global Switch Limited, which is a UK company and all of the revenues associated with its activities and those of its subsidiaries are fully taxed in accordance with UK legislation. The subsidiaries of Global Switch Limited to which you refer in your email are dormant and do not trade. Global Switch is an international group and on the same basis that UK revenues are fully taxed in the UK all of the revenues associated with these international activities are fully taxed in the countries in which these revenues are generated in accordance with relevant country's tax legislation."
Jay of Ewelme, Lord	Crossbench peer	(1) Non-exec director, Candover Investments plc (2) Non-exec director, Electricité de France (3) Non-exec director, Associated British Foods	(1) 2011 accounts show subsidiaries in Luxembourg (2) Subsidiaries in Switzerland (3) Annual return shows subsidiaries in Guernsey, Jersey and Switzerland	(1) http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/ahllcpjijkgddecffpkmjicphdmngghoehcmifphbgrmpddghnjipafjehcgbdoidngghgfjnmefachkadnjpnff.pdf (p74) (2) Bureau Van Dijk ORBIS database and http://www..com/html/RA2011/en/pdf/EDF2011_full_va.pdf (3) http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/dhcmkjfilefnfnmlpjikfndgpnioihjeojebiiinlghamcgiliedmjihpobdlbiijkjeoppncipg.pdf	Lord Jay wrote in an e-mail that EDF would be happy to respond to any queries. An EDF spokesperson said: "We have an activity in Switzerland because Europe is a key market for EDF and Switzerland is a country in which we have a position. We have a 25% in this company and office for representatives of EDF in this country, but we also have offices in many many countries. We are in this country because we have an activity in this country. Switzerland has many potential activities so it makes sense that we have a share in this country." An Associated British Food (ABF) spokesman said: "Lord Jay had a long and distinguished career in the Foreign Office and diplomatic service. As a non-executive director, he brings invaluable expertise in overseas markets to the Board. That is entirely appropriate. As for tax, ABF's arrangements are scrutinised by and agreed with HMRC, with whom the company has an open, cooperative relationship." Candover Investments plc did not respond to and email from the Guardian.
Kerr of Kinlochard, Lord	Crossbench peer	(1) Non exec director, Rio Tinto plc	Rio Tinto's 2011 Annual Return to Companies House shows subsidiaries in Cayman Islands, Bermuda and British Virgin Islands	http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/jhdehengfaddljkadbkmhcbdkildpffldekeanfkooplpmfmafcpobamkodpgadninmoejciknhmonhcdfpjogepmfdp.pdf Bureau Van Dijk ORBIS database	A Rio Tinto press officer said he would try to pass the message on to Lord Kerr.
King of Bridgewater, Lord	Conservative peer	Non exec director, London International Exhibition Centre Holdings plc	The parent of the parent company is registered in Jersey	Companies House and ORBIS : Annual return (filed with companies house 07/2012) shows King is a director. Also says the immediate parent company is 'ADCG (UK) Limited, which is registered in the UK. The accounts for that company (filed with Companies House on 31/12/2011) say that their immediate parent company is 'ADCG Holdings (Jersey) Limited', registered in the Channel Islands.	A spokesman for the company said that the company that King is a director of is registered in the UK.
Kingsmill, Baroness	Labour peer	Non exec director, E.ON AG	Subsidiaries in Luxembourg and Switzerland	http://eon-uk.com/Accounts_2011_Group_and_Company.pdf	EON said: "The Supervisory Board of E.ON AG, of which Baroness Denise Kingsmill is a member, is responsible under German law for monitoring the activities of the Board of Management. Decisions on the location of subsidiaries are not one of its responsibilities. E.ON has well over 1,000 subsidiaries in numerous countries across the world, including significantly more than 100 in the UK. Choosing the location of these companies is determined by various criteria. Tax aspects are one of many factors in this respect." In a later email EON also confirmed the existence of subsidiaries in Luxembourg and Switzerland.
Lang of Monkton, Lord	Conservative peer and chair of the advisory committee on business appointments	Non-exec director, Charlemagne Capital Ltd	Registered in Cayman Islands	http://charlemagne-capital-v2.production.investis.com/~/_/media/Files/C/Charlemagne-Capital-V2/Attachments/pdf/reports/rep2011/ar-2011-v3.pdf And Bureau Van Dijk ORBIS database	A message was left with Lady Lang on September 19 asking Lord Lang to contact the Guardian. She said she would pass it on. A receptionist at the company confirmed the information.

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Leach of Fairford, Lord	Conservative peer	(1) Directorship, Jardine Matheson (2) Directorship, Jardine Strategic	(1) (2) Both registered in Bermuda	Bureau Van Dijk ORBIS database and: (1) http://202.66.146.82/listco/sg/jsh/annual/2011/ar2011.pdf (2) http://202.66.146.82/listco/sg/jm/annual/2011/ar2011.pdf	Email responses from Lord Leach: "Jardine Group's change of domicile from Hong Kong to Bermuda some 25 years ago had n Later emails from Lord Leach: "I have now received a response from Hong Kong. This adds nothing to my reply to you, except to note that the domicile of the Tax havens" have two main possible characteristics. If used to redirect operating profits which would otherwise be taxable else Tax haven' can be a very misleading term. If a company diverts operating income from its natural home to a low tax or no tax c Tax neutrality comes without tax treaties. So the advantage that no extra double (or triple) tax is added at the holding company A further email from Lord Leach said: "I have already explained why I am not convinced that "tax havens" always convey a tax advantage: where withholding tax is in "Incidentally, I am personally resident and domiciled in the UK for tax purposes. "Transparency is governed by the listing, accounting and regulatory regime of the company in question rather than its nationalit A spokesperson for Jardine Matheson Group added that the companies domiciled in Bermuda did not choose that jurisdiction f "The companies themselves have high standards of disclosure, based on the listing rules of the UKLA, where they have premi
Leitch, Lord	Labour peer	Non-exec director, BUPA	British United Provident Association Limited (The)' - subsidiaries in the Cayman Islands	Bureau Van Dijk ORBIS database and confirmed by company	A Bupa spokesman said, "Bupa has grown internationally over the past decade. This growth has involved numerous acquisitions, including a minority share investment in a company registered in the Cayman Islands and a non-trading company in the BVI. We also acquired a life insurance company in Bermuda which is closed to new business and pays US taxes. We incur no tax savings as a consequence of these companies. Bupa manages its tax affairs in an appropriate and lawful manner."
Lilley, Peter MP	Conservative MP	Non-exec chairman, Tethys Petroleum Limited	Registered in Cayman Islands	http://www.tethyspetroleum.com/tethys/newscontent.action?articleId=2355562 and Private Eye issue 1322	Email response from Peter Lilley: "Tethys Petroleum was originally a Guernsey company, not for corporate tax reasons but because the founding Chairman and CEO, admin director and company secretary, FCO and other key staff live there. The company at one stage applied to list on the Hong Kong stock exchange which required a move of domicile as it does not recognise Guernsey but does recognise Cayman Islands. Tethys actually listed on the Toronto Stock Exchange and had the company remained in Guernsey it would have been subject to two regulatory systems which would have been expensive, time consuming and possibly incompatible - whereas the Cayman Islands accepts the Toronto stock exchange system (as does the London Stock Exchange where it is also now quoted). In short the change of domicile from Guernsey to Cayman was for regulatory not tax reasons. "Tethys has never been a UK company but in any case Tethys would not have a UK tax liability if it migrated to the UK since as an exploration company it reinvests its revenues in exploration which extinguishes any tax liability under UK tax law. It of course pays taxes, royalties and production share to local governments in countries where it operates. UK staff and directors such as myself pay full UK taxes."
Lloyd-Webber, Lord	Conservative peer	(1) Really Useful Investments Limited (2) Really Useful Group Holdings Ltd (3) Really Useful Holdings Ltd	(1) (2) (3) All parent companies of Ruby Limited, a company registered in the Cayman Islands	Companies House records, Bureau van Dijk ORBIS database and confirmed by Lord Lloyd-Webber's PR representatives, Brown Lloyd James	In a phone conversation, a spokesman (from PR agency Brown Lloyd James) said: "Ruby (Ruby Limited, registered in Caymans) was founded in 2004 specifically to hold some of the quoted bonds that were issued by the Lehman Brothers. So during the Really Useful Group's re-financing in 2006 the bonds were bought back and so therefore Ruby became a dormant company and it's been dormant - it's been kind of just a bond holding place - for since probably since 2008. ... It does nothing, there's no tax benefit, there's no income, no outgoings, no employees. It just happens to be a place where they (the bonds) were held, it's never traded, there are no tax issues. They were going to dissolve it six weeks ago and though we'll just dissolve it in the next quarter."
Magan of Castletown, Lord	Conservative peer	Non-exec chairman, Heritage Capital UK Limited	Parent company registered in Guernsey and the ultimate parent company is registered in Switzerland, according to 2010 accounts	http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/chbfgfamni_nbohmmaoifejhkkppnecajenkkggoc_kleihnogkompjipdmohmknhnhmepjienlfp.pdf	A company spokesman said it has derived no tax benefit from offshore registration which is a legacy from previous ownership. "Lord Magan was appointed a director of Heritage Capital UK Limited (HCUK), on 21 November 2011, in anticipation of the change of control/management buyout of HCUK's parent company, Heritage Holdings Limited (HCH) from the (previous) parent company registered in Switzerland. The change in ownership occurred one month later, on 21 December 2011 (a date which kept being pushed back due to the complicated nature of the transaction.) While based in Guernsey, HCH has derived no tax benefit from its offshore registration, a registration which is a legacy of the previous ownership." In a further email, the spokesman added: "Half the directors are UK resident and all the board meetings have been held onshore since the MBO, so we do not believe we could take advantage of (nor are we striving for) any offshore tax treatment. As previously stated, the Guernsey registration is simply a legacy issue from the previous ownership." The company said it had passed on a request for a response to Lord Magan.
Moonie, Lord	Labour peer	Non-exec director, Bwin.Party plc	Registered in Gibraltar	http://www.bwinparty.com/Company/Disclaimer.aspx and Bureau Van Dijk ORBIS database	A spokesman for the company said: "The reason why bwin.party's headquarters are in Gibraltar is that it was one of the first jurisdictions in the world to establish a regulated and licensing regime for online gaming – a regime that enabled us to offer our services across Europe. More European countries have since introduced regulated regimes: for instance, we now have online gaming licences in Spain, Italy and Denmark which all impose double-digit rates of tax on our gaming revenues."
Morgan of Huyton, Baroness	Labour peer	Independent National Director, Carphone Warehouse Group plc	Subsidiary in the Isle of Man	http://www.cpwplc.com/media/pdf/Carphone%20Warehouse%20Group%20plc%20Annual%20Report%202012.pdf	Baroness Morgan said: "CPW used to have reinsurance subsidiaries in the Isle of Man but they became a UK resident for tax purposes in two stages, first in 2004 and then in 2006. Those companies are now dormant. Profits from CPW's insurance business have been taxed in the UK for a number of years. CPW also has other IOM subsidiary companies the majority of which are dormant and therefore there is no trading profit to be taxed. Any material profit from the day to day trading operations of the other IOM subsidiaries is taxed in the UK. CPW no longer has any business offices in IOM." The Guardian replied to Baroness Morgan: "I appreciate that UK taxes may have been paid, but would be grateful if you could clarify the company's ownership of firms in the Isle of Man. I've just double-checked the CPW's 2012 financial accounts, published on its website. It says it owns 'CPW Action One Limited', a principal subsidiary registered in the IoM." There was no response to this email or a further email with further questions. A company spokesman said that the group established a subsidiary in the Isle of Man so that it could buy its present headquarters in west London. "When we acquired our Head Office building in Acton in 2003, it was owned by a company in the Isle of Man. There has been no reason to incur costs to change this ownership structure, with all rental income on the property already taxed in the UK," he said.

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Myers, Lord	Labour peer	Non-exec director, RIT Capital Partners plc	2011 Annual return shows a subsidiary, Hornwood Investments N.V., in Netherlands Antilles	Companies House documents and Bureau van Dijk ORBIS database. The 2011 Annual return for RIT Capital Partners filed with Companies House lists the subsidiary. Hornwood also has its 2011 accounts on Companies House (it is registered in the UK as well). The 2011 accounts (latest to be filed) show that RIT Capital Partners is the ultimate parent and that the company is incorporated in Netherlands Antilles.	The Guardian left telephone messages on Lord Myers' mobile telephone, and an e-mail was sent to his email address, but received no reply. The Guardian also contacted the company's PR agency but it did not respond.
Noakes, Baroness	Conservative peer	non-executive director of Royal Bank of Scotland Group plc	Subsidiaries in Cayman Islands and British Virgin Islands	Bureau Van Dijk ORBIS database and confirmed with RBS	Email from Baroness Noakes: "Peers do not have any right to vote in respect of tax laws so this would be relevant, if at all, only to MPs. But if it is a valid point it would also apply to MPs voting in respect of any tax law which affected them as individuals which would be a bit daft as only non-taxpaying MPs could vote (and there probably aren't any). I do not comment publicly on the tax or commercial affairs of the companies with which I am involved, any queries should be directed to their press offices." RBS press office said: "I don't think there's anything to correct from our perspective." No response to telephone calls and e-mails to his company Caparo.
Paul, Lord	Non-affiliated peer	Chairman & Director, Caparo Group Ltd	Parent company is registered in the British Virgin Islands	http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/hhgfbhlnonfchgnkfkjbmgecppffcfacnbhbcgiodolkkebohkeopndkipfdnacknbmnnfpglhijnlbcmampb.pdf	The company was called on September 18th, the person who the Guardian spoke to declined to comment, referring the questions to Lord Paul. She said: "If you've already been in touch with him [Lord Paul] then it's probably best to wait for a response, if there's going to be one. If not, then I think that's your answer."
Ponsonby of Shulbrede, Lord	Labour peer	Aladdin Oil & Gas Company ASA	Subsidiaries in Cyprus	http://www.smartpublishing.no/user/s/aog.no/aladdin_oil_ann_rep_2011_web.pdf	Lord Ponsonby said in an e-mail: "I can confirm I am a director of Aladdin O&G ASA and I also confirm the company has wholly owned subsidiaries in Cyprus, the Cyprus company in turn wholly owns oil operating companies in Russia. The company's assets are in Russia. The corporate structure was put in place by the company's previous management but I'm sure an important reason this corporate structure was chosen was because of the dual taxation agreement between Russia and Cyprus. The current management is reviewing its corporate structure with a view to simplifying the structure and minimising any future tax liabilities."
Powell of Bayswater, Lord	Crossbench peer	(1) Chairman, Capital Generation Partners Services Ltd (2) Chairman, Magna Holdings International Ltd	(1) Parent company registered in Bermuda (2) Registered in Bermuda	(1) Companies House records and via Bureau Van Dijk ORBIS database - http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/jhneilcildghghajigiehcodnabbgmcbkjddopljadpliejbibkdmkpojilopljcfjdbdbmhaphmhpelfdnjfabgh.pdf (2) Bureau Van Dijk ORBIS database and Daily Mail website (www.dailymail.co.uk/news/article-1359910/Libyas-Gaddafi-DID-personally-order-Lockerbie-bombing-claims-Justice-minister.html) and http://opencorporates.com/companies/bm/38703	Lord Powell responded by email and said he was abroad so was not keen to respond in full. However, he said: "The only relevant point is that I am UK resident for tax purposes and pay full UK tax on all my earnings (and some US tax on my US earnings) wherever they arise." In a later email he also said: "the House of Lords does not vote on tax matters which are the exclusive preserve of the House of Commons. As regards your more general points about tax havens , I agree with the comments of my board colleague Rodney Leach."
Rana, Lord	Crossbench peer	Managing Director, Andras House Ltd	Parent company is registered in the Isle of Man	Companies House records from ORBIS - http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/bhgbnmkcmkkgajmphlbdjoepipeijbpmgjioboinbbhppldhimeablchlkppnabjacknablcmkadphniakindgkgd.pdf	Lord Rana said in an email: ""Andras House Ltd, is a family owned company. The bulk of the share holding, is held by a Family Trust based at Isle of Man. The family trust was created more for family consideration rather than seeking a tax haven." "Andras House is a Northern Ireland registered company, registered in 1981.It owns a number of Hotels and Commercial properties which are all Northern Ireland based. We account for all its UK income and activities to Inland Revenue, and pay corporation Tax in UK." "I would emphasise that we have never ever, tried to shelter any Income Tax/ corporation Tax outside UK." Further email from Lord Rana: "I would point out that I am not involved in an Off Shore Company. It is the shareholding of Andras House Limited which is registered in an off shore Trust Company for family reasons. It is not for Tax reasons. I am a Director of Andras House Limited. It is incorporated in the United Kingdom .Its registered number is NI 15097. All activities of Andras House Limited and I would repeat all of its activities are transparent and disclosed in its Annual Accounts. These are lodged at the Companies Office each year .They are audited by Grant Thornton a well known and reputable firm of Accountants. Andras House Limited provides employment to over 300 people in an area of high unemployment and provides HMRC with substantial payments in respect of National Insurance, PAYE and Corporation Tax. The company (Andras House Ltd) does not pay any dividends. In summary I personally and Andras House Limited pays all taxes due to HMRC and is completely transparent in all of its commercial activities. I trust this clarifies any misunderstanding."
Razzall, Lord	Liberal Democrat peer	Ardel Holdings Ltd	Registered in Guernsey	www.ardelholdings.com	Lord Razzall said: "As an adviser to the owner of Ardel Holdings for the last 25 years I have always been satisfied that the business does not engage in activities of the type criticised by George Osborne"
Rees-Mogg, Jacob MP	Conservative MP	Controlling interest in Somerset Capital Management (Cayman) Limited	Registered in the Cayman Islands	Companies House records say the Cayman company is controlled by Jacob Rees-Mogg and others. (This company is not listed on the register of interests - Rees-Mogg says registration is not required for this company).	Jacob Rees-Mogg said: "Somerset Capital Management (Cayman) Limited is the manager of 3 US domiciled funds of Somerset Capital Management. The company is domiciled offshore because the funds themselves are not UK based, being established principally for US investors. SCMC is part of the Somerset Capital Management group (which I declare fully in the Register of Members' interests) but has no value. It has no turnover and no profit because it has designated the UK LLP to receive the entirety of its revenue. The LLP itself is subject to normal UK taxation. "As you rightly say I do not believe people have any obligation to pay more tax than the law requires but SCMC has no tax benefit to me, Somerset Capital Management or to our clients."

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Renwick of Clifton, Lord	Crossbench peer	(1) Non-exec director, Fleming Family and Partners (2) Non-exec director, Compagnie Financiere Richemont	(1) Subsidiaries in Switzerland and Guernsey (2) Registered in Switzerland	Bureau Van Dijk ORBIS database, and Companies House records http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/ghaaojppkkdkngkpelejgnpgmijlagmdfcpnbdmehdafomnonnkhmkigiakjdbkhdnifjgdbl.pdf	Lord Renwick said that he has no tax arrangements offshore and has never had any offshore either. "I'm a non-executive director of the Fleming Family business and, like every other wealth management business, it has a branch in Switzerland which is for people people - primarily offshore people - to invest outside of the UK, obviously. There's no tax evasion tolerated by UK tax payers - on any realised gain they have to pay UK tax. ... I'm not in that category, I religiously pay my UK taxes. Every wealth management company... has an office in Switzerland. And the primary task of that office in Switzerland is that if Canadians or Americans or Europeans want to buy Fleming's stuff, they don't do it within the UK's tax system, they do it outside... Absolutely no tax evasion whatsoever. Every wealth manager offers ways to defer the tax - in other words you only pay the tax when you realise a gain - that's normal. But beyond that they do not go." He added (via email): "I have never used nor do I have any intention of using any offshore means of avoiding UK taxes. Fleming Family & Partners is a very conservatively run wealth management business which is not permitted to engage in tax evasion. It has a business in Switzerland primarily for overseas clients. Any UK tax residents using any of the Flemings structures has to pay tax according to the UK requirements on any gains made. I do not understand your query about Richemont. As it is one of the largest companies listed on the Swiss Stock Exchange, it pays corporate taxes in Switzerland. In a further email, Lord Renwick said: "Virtually every major financial institution in the UK offers funds in low tax jurisdictions essentially for offshore clients. I think you will find that there are very few MPs indeed who would contest that or that they could not otherwise do business for overseas clients. For your records however, I have never voted on any tax bill and have no intention of doing so." Compagnie Financière Richemont SA said: "Richemont is a Swiss company incorporated here and listed on the Swiss Stock Exchange (just like Nestlé and other Swiss multinational companies). Richemont employs some 8,000 people in Switzerland in its watchmaking, distribution and head office activities. We do not consider the fact of Richemont's incorporation in Switzerland to be relevant to your enquiries in any way." Fleming Family & Partners responded to questions about offshore haven links following an enquiry by The Guardian in connection to Lord Waldegrave, who is also a non-executive director at the company. They said that Fleming Family & Partners has Swiss and other European clients and that it managed their assets through 'Fleming Family & Partners (Suisse) AG', which is the Swiss subsidiary. The funds the company manages on behalf of clients invest, on an arm's length basis, are in a wide range of companies and other securities. They said they were portfolio investments rather than subsidiary or corporate relationships.
Robertson of Port Ellen, Lord	Labour peer, former defence minister and former secretary general of NATO	(1) Non-exec director, Weir Group plc (2) Deputy Chairman of Board & Chairman of Audit Committee, TNK-BP	(1) Subsidiaries in Bahamas and British Virgin Islands (2) Registered in the British Virgin Islands	(1) Bureau Van Dijk ORBIS database and confirmed by Weir Group. Also listed in the company's Annual Return to Companies House - http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/ihklckjnkfk.enihgeknbegkjhjhjfdkcmmdkdcpcncf.eghkgpgfcocdjkaeppmdaphomflfponi.pdf (2) Bureau Van Dijk ORBIS database and http://www.tnk-bp.ru/upload/iblock/206/TILFS%202012.pdf	Lord Robertson said that the subsidiaries in the Bahamas and the British Virgin Islands are not "used" by the Weir Group. "In the annual report you will see that Weir Group pays more in tax than British taxation demands. TNK-BP was registered before my time but it pays tax in full in the Russian Federation. You can see the amounts in the Annual Reports but roughly speaking it has paid over \$120billion in tax and license payments in the ten years it has existed. That is a formidable amount of tax." "Secondly the Weir Group has made it clear to you that the companies you have identified came to Weirs in a merger, are not used and are being abandoned. They have also made it clear to you that Weirs pay more in tax than UK law prescribes. "Thirdly, in relation to TNK-BP, registration in BVI has not affected the huge amount of tax paid in Russia which is where the vast majority of the Joint Venture company's business is done. We publish annual accounts where everything is transparent." A spokesman for the Weir Group wrote: "The jurisdiction in which these companies are located was chosen by the companies from whom we purchased these two subsidiaries. The Weir Group did not choose to locate these companies in these jurisdictions. ... "There is no tax advantage to the Weir Group from the locations of either company, which were chosen by the businesses from whom these companies were recently acquired. The Group does not use tax havens, consistent with an overall effective tax rate for 2011 of 29%."
Rotherwick, Lord	Conservative peer	Directorship at Cayzer Continuation PCC Ltd	Registered in Guernsey	http://www.cisx.com/listedsecuritynewsitems.php?companyId=716	Lord Rotherwick said: "the PCC I am a director of is fully compliant with UK legislation. As you are aware I sit in the Upper House and money matters are reserved for the Lower House."
Rowe-Beddoe, Lord	Crossbench peer	(1) President, GFTA Analytics AG (2) Chairman, Conest Corporation BV	(1) Registered in Liechtenstein (2) Registered in Luxembourg	Bureau Van Dijk ORBIS database and http://www.gfta.com/contact	A spokesman for GFTA said: "I respond to your yesterday's enquiry about our Company since the President of GFTA, Lord Rowe-Beddoe is presently on vacation. GFTA is a Swiss/German organisation formed in 1975. Our business is provision of Foreign Exchange advice as a registered Financial Advisor. In 2010 it became necessary to transfer the business from Switzerland to the Principality of Liechtenstein for the sole reason of EU Financial Market registration. Following regulatory requirements resulting from the Lehman collapse and other such disturbing events, foreign Exchange Advisors were required to register. As Switzerland is neither a member of the EU nor EEA, this would have meant necessity of separate registration with each member state, a lengthy task. Liechtenstein is a member of the EEA and following approval of GFTA's submission authorised the Company to provide its advice in all member states. Taxation arrangements are not part of the consideration. All shareholders are of either Swiss or German nationality and residency."
Skidelsky, Lord	Crossbench peer, political economist	Non-exec director, Rusnano Capital AG	Registered in Switzerland	Bureau Van Dijk ORBIS database and http://www.rusnano.com/Post.aspx/Show/26997	Email responses from Lord Skidelsky: "I get a director's fee from Rusnano which comes quarterly to my UK bank account, and on which I pay full UK income tax. No money is kept abroad." "I am a non-executive director on the board of Rusnano, which is a non-UK company, and I have never been an executive or employee of the company. I have no involvement in the decision-making process about where the company is situated and for what reason. Furthermore, I pay tax in the UK on my worldwide income from earnings, benefits and investments. I don't have any personal involvement with any non-transparent tax planning matters."
Smith of Kelvin, Lord	Crossbench peer	Chairman, Weir Group plc	Subsidiaries in the Bahamas and British Virgin Islands	http://0-documentslibrary.bvdep.com.wam.cit.y.ac.uk/MapperFamePdf/ihklckjnkfk.enihgeknbegkjhjehpnkieckadijommgobidfcekbilhchpjdajafimljkbnggpeoighcnjdhlknjbm.pdf and http://weir.co.uk/Media/Pressreleases/News/cms/tabid/139/newsid681/199/Default.aspx	Email from Weir Group: "The jurisdiction in which these companies are located was chosen by the companies from whom we purchased these two subsidiaries. The Weir Group did not choose to locate these companies in these jurisdictions." Further email from Weir Group: "There is no tax advantage to the Weir Group from the locations of either company, which were chosen by the businesses from whom these companies were recently acquired. The Group does not use tax havens, consistent with an overall effective tax rate for 2011 of 29%"

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Soames, Nicholas MP	Conservative MP	non-executive director at AEGIS Defence Services Limited	Owned by AEGIS Group Holdings AG (Switzerland). Accounts also show that the British company has a subsidiary in the British Virgin Islands	https://www.duedil.com/company/04541965/aegis-defence-services-limited/financials	<p>Soames said that the company where he is a non-executive director is fully taxable in the UK. "I am indeed a Director of Aegis Defence Services Limited as declared in the Members' Register of Interests.</p> <p>"Aegis Group's corporate structure is determined by the selection of jurisdictions relevant to the business's activities across the world and is based on the appropriate mitigation of a range of different risk factors .</p> <p>"As far as taxation is concerned, notwithstanding the varied domiciles of the different subsidiaries, all trading profits of the group are either paid to or taxed as part of Aegis Defence Services Ltd's own activities and that company is fully taxable in the UK, as it is in other jurisdictions where it has corporate offices . The Group holding company is registered and fully taxable in Switzerland."</p> <p>A spokesperson for Aegis confirmed Soames's statement and added that Aegis is a significant UK tax payer. She said: "Aegis Group's corporate structure is determined by the selection of jurisdictions relevant to the business's activities across the world and is based on the appropriate mitigation of a range of different risk factors. As far as taxation is concerned, notwithstanding the varied domiciles of the different subsidiaries, all trading profits of the group are either paid to or taxed as part of Aegis Defence Services Ltd's own activities and that company is fully taxable in the UK , as it is in other jurisdictions where it has corporate offices. The Group holding company is registered and fully taxable in Switzerland.</p>
St John of Bletso, Lord	Crossbench peer	Non-exec director, Obtala Resources	Obtala Resources - registered in Guernsey	Bureau Van Dijk ORBIS database and http://www.obtalaresources.com/aim26.aspx	<p>Email responses from Lord St John:</p> <p>"I can confirm that I have been a non executive director of Obtala Resources, an African focussed strategic investment company with interests in mining, agriculture and forestry exclusively in Southern Africa. The company is AIM listed but all it's executive directors live outside of the United Kingdom I was paid a non executive fee which is subject to full UK tax. I am standing down as a non executive director at the end of September."</p> <p>"This appears to be yet another attempt to discredit the House of Lords. I had absolutely no influence on the choice of jurisdiction of Obtala Resources. I have been a non executive director while the company has been expanding its agricultural and mining interests in Southern Africa and am coming off the board at the end of September. Furthermore, I do not speak on financial matters in the House of Lords and as a Crossbencher I vote on issues that particularly interest me. I do not vote on tax matters. My non executive fee from Obtala has been subject to full UK tax and other deductions."</p> <p>A spokesman for the company said: "Since September 2010 (after a vote of its shareholders and a Court approved arrangement) Obtala has based itself in Guernsey. The reasons at the time remain the reasons now, namely: The company's assets are outside of the UK (principally mineral exploration and extraction assets together with agriculture and forestry assets in Tanzania, Mozambique, South Africa, Lesotho, Zambia, Botswana, Sierra Leone and Tanzania); the Group's business is global and the development of the company has been (and the Board believes will continue to be) assisted by having an international holding company that facilitates flexibility in the formation of businesses with partners in jurisdictions globally and increased international exposure at Board level at times of significant global opportunity."</p>
Earl Stair	Crossbench peer	Balker Farms Ltd	Parent company registered in Guernsey	<p>Annual Return for Balker Farms Limited, filed at Companies House this year, shows that Federal Trust Co Ltd (which is registered in Guernsey) owns the majority of the shares in Balker Farms Limited</p> <p>ORBIS and Duedil also both say parent company is in Guernsey - https://www.duedil.com/company/SCO97004/balker-farms-limited</p>	<p>The Guardian emailed Earl Stair in August and September using the email address given on his Parliament profile web page but did not receive a response. Earl Stair phoned The Guardian on September 20 (after another company he works for was contacted) and he disputed that Federal Trust Co Ltd was the parent company of Balker Farms Ltd. The Guardian sent him copies of financial documents showing the connection but Earl Stair was not able to respond in time. Earl Stair later declined to comment.</p>
Steel of Aikwood, Lord	Liberal Democrat peer	Non-exec director, General Mediterranean Holding SA	Registered in Luxembourg	Bureau Van Dijk ORBIS database and http://www.gmh.sa.com/pdf/GMH_Bo_FINALV2_single_web.pdf	<p>Email response from Lord Steel: "GMH hq is in Luxembourg and most board meetings are there or in one of our international hotels. The office and staff are there."</p> <p>A spokesman for GMH said: "GMH is not an English company and never has been and most of its investments and businesses are not in England. With regard [to] Lord Steel, he is of course a very highly respected and experienced individual and it was felt that he would be a valuable contribution to the board of GMH."</p>
Stone of Blackheath, Lord	Labour peer	N Brown Group plc	Has a subsidiary in Guernsey	https://www.duedil.com/company/00814103/n-brown-group-plc/financials	<p>N Brown Group said: "I can confirm N Brown has operated a subsidiary in Guernsey and has done for about 10 years... It's a small part of the N Brown group and while it is resided in Guernsey, all profits from that subsidiary are attributed to the UK and therefore subjected to UK tax. So there isn't a tax benefit in that sense."</p>
Storey, Lord	Liberal Democrat peer	Non-executive Director, Picturehouse Cinemas	The ultimate parent company is registered in Guernsey, according to documents registered at Companies House.	https://www.duedil.com/company/02310403/city-screen-limited/financials	<p>Email from Lord Storey: "I am not a member of the main Board but I sit on a sub group looking at the Fact Centre Picture House Cinema in Liverpool (because of my Liverpool background) I am unpaid and obviously no nothing about the matters you raise"</p> <p>Email from Lord Storey: "Further to my previous comment about my involvement with Picture House I would say the following I believe everybody and every Company should pay their taxes in full. I am against any tax avoidance scheme or using so called tax havens to avoid paying tax. If this is the case with Picture House I would resign immediately."</p>
Sutherland of Houndwood, Lord	Crossbench peer	Non-executive Chairman, YTL Education (UK) Limited	Parent registered in Cayman Islands	https://www.duedil.com/company/04906041/ytl-education-uk-limited/financials	<p>Email from Lord Sutherland: "Since June of this year YTL Education is a wholly owned subsidiary of the Malaysian Company YTL Corporation which is registered on the Kuala Lumpur Stock Exchange. It has not made any profits and therefor has not been liable to pay any tax. I am a Director whose role is to provide advice on Educational developments.. for the avoidance of doubt, I am not a shareholder in either the parent or the subsidiary company, and I pay full UK income tax on any honoraria paid to me."</p>

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Tanlaw, Lord	Crossbench peer	Chairman, Fandstan Electric Group Ltd	Subsidiary in Luxembourg	Companies House records and confirmed by company	<p>An email from the company said: "I have been asked by Lord Tanlaw to respond to your email. To a certain extent he agrees with the comments you attribute to tax campaigners and MPs, but it is necessary to ascertain why companies are operating through what you refer to as 'offshore havens'. Some may be doing so for tax planning purposes, other for normal business reasons.</p> <p>"For example, this Group does not engage in Tax planning through overseas 'Tax havens', indeed the Group purposely has a very simple structure where all operating subsidiaries are owned directly by the UK parent company. However, as I explained to you on the phone, we do have subsidiaries in Netherlands and Luxemburg but these are fully operating and manufacturing companies serving customers in those countries, as indeed are our subsidiaries in Germany, USA, Australia etc. They are all in these countries to increase business and serve the local customers, not to manipulate taxation.</p> <p>"Lord Tanlaw makes the point that he established the Fandstan Electric Group nearly 40 years ago, two of its subsidiaries are over 100 years old; tax rules and jurisdictions change almost annually. Running a long term business is just not compatible with artificial tax structures."</p>
Taylor of Bolton, Baroness	Labour peer and former minister for international defence and security	Directorship, Thales SA France ('Thales SA France' according to register of interests, but 'Thales UK' according to Thales website)	Thales SA' has a subsidiary in Switzerland	<p>Bureau Van Dijk ORBIS database and subsidiary information confirmed by company</p> <p>http://www.parliament.uk/biographies/lords/winfred-taylor/25265</p> <p>http://www.thalesgroup.com/Press_Releases/Countries/United_Kingdom/2011/Baroness_Taylor_of_Bolton_joins_Thales_UK_Advisory_Board/</p>	Baroness Taylor said: "Thales is an international business with 56 locally based country operations. The origins of Thales in Switzerland date back to the 1940s, and today the company employs around 200 people there. The Thales facility in Zurich is active in rail signalling systems, defence and security solutions. The company's operations in Switzerland are not for tax purposes." A spokesperson for Thales added that no sites or entities owned by Thales globally existed for tax purposes.
Waldegrave of North Hill, Lord	Conservative peer	Fleming and Family Partners Ltd	Subsidiary in Switzerland	Bureau Van Dijk ORBIS database and confirmed by company	<p>No comment from Lord Waldegrave.</p> <p>Response from Fleming Family & Partners Limited confirming that Lord Waldegrave is a Non-Executive director at the company - a holding company for a wealth management business. He is not on any other boards within the group - specifically, he is on no offshore boards. They have a Swiss subsidiary for its Swiss and other European clients, called 'Fleming Family & Partners (Suisse) AG'.</p>
Wilson of Dinton, Lord	Crossbench peer	Non-executive Director, BSKyB	Subsidiary in Luxembourg	Companies House records and also confirmed by the company	A spokesman for Sky said the subsidiary in Luxembourg is not operational and is in the process of being wound up and that no business goes through it. Sky emphasised the large tax contributions the company makes in the UK which they say, in total, is more than £1bn. Lord Wilson's secretary said he was unable to respond because he was retiring very soon and was currently traveling.
Wolfson of Sunningdale, Lord	Conservative peer	Directorship at Agrifirma Brazil Ltd	Registered in Jersey	Bureau Van Dijk ORBIS database and http://www.agrifirma-brazil.com/news_archive.html	No response from Lord Wolfson, but a company receptionist was able to confirm the information

TOTALS:		
Conservative:	Peers	21
	MPs	6
	TOTAL Conservative:	27
Labour:	Peers	17
	MPs	0
	TOTAL Labour:	17
Lib Dem:	Peers	3
	MPs	0
	TOTAL Lib Dem:	3
Crossbench:	Peers	19
Non-affiliated:	Peers	2
	TOTAL crossbench and non-affiliated:	21
	TOTAL MPs:	6
	TOTAL peers:	62
	GRAND TOTAL:	68