**SUNNY PLACES FOR SHADY PEOPLE (Fear and Loathing Offshore) by Harry Morgan**

This is the autobiography of an Itpa member who’s one of the best-known and successful figures in the offshore industry. Harry Morgan is a pseudonym and the names of all the characters in the story are (with the old exception) fictitious. This conceit allows the author to keep a certain distance from the events he describes and present life as an amazing year.

As a struggling student, he is painting railings for the local council; he is upbraided by the foreman for painting too many. He is dining in one of the Inns of Court. He learns that one does not dine in the hall; one dines in Hall. The reader soon begins to realise that behind the *étonne moi* view of the world, there is a current of social criticism. The favourite topic of the British is our class system; Harry Morgan would not like us to think for a moment that he condones it, but it amuses him. And perhaps a streak of non-conformity is a necessary feature of successful practitioners in the offshore world.

But this is not an introspective work, nor, despite the allusion in the subtitle to St Paul’s recipe for salvation, a spiritual one. It is a simple picaresque tale of a young man – and I say “young” because the author does not appears to age with the passing of time – who takes a job in the offshore industry and ends up owning half the business. Few of the *places* are sunny (much of the actions taking place in the Isle of Man, not - to this reviewers recollection – noted for its sunshine), and few of the *people* can be described as shady, but the story does a fine job in de-mystifying the offshore world: it depicts a hard-working, hard-drinking regime of meetings and phone calls and plane trips, to take advantage of different rules in different jurisdictions and of the tax treaties between them, in ways which, legitimately, reduce or postpone one tax charge or another. And if some of what the author describes is already beginning to sound a little old-fashioned, he does well to remind his readers that if your idea of tax planning it to keep gold bars in a bank vault in Switzerland, you won’t be hiring a lawyer like him, or the accountants, investment advisers, trustees and others in the industry he describes.

[SUNNY PLACES FOR SHADY PEOPLE](http://booksmagazinesetc.com/proddetail.php?prod=9781905904723-P&utm_campaign=9792401_Sunny%20places%20Aug%202018&utm_medium=email&utm_source=Sovereign%20Trust%20%28Gibraltar%29%20Limited&dm_t=0,0,0,0,0) is published by Linveco Media, 40 Craven Street, London WC2N 5NG at £16.99.