Offshore Finance

Combating Fiscal Fraud and Empowering Regulators analyzes the impact of new international tax regulations on the scope and scale of tax evasion, tax avoidance, and money laundering.

Tax Havens

Libraries have always played a special role in times of disaster by continuing to provide crucial information and services. The Stafford Act of 2011, a federal government directive, designates libraries as among the temporary facilities delivering essential services, making a Continuity of Operations Plan imperative for libraries. Peppered with informative first-person narratives from librarians recounting emergency situations, Halsted, Clifton, and Wilson cover such topics as: An eight-step approach to developing a risk assessment plan, how to draft a one-page service continuity plan, information on how to use mobile devices and social media effectively in times of disaster, sample disaster plans, along with model exercises, manuals, and customizable communications. Published in cooperation with the Medical Library Association (MLA), this nuts-and-bolts resource will enable libraries of all kinds to do their best while planning for the worst.

First Class Passengers on a Sinking Ship

Since the financial crisis the extent of corporate tax avoidance has attracted media headlines and the attention of political leaders worldwide. This study examines the ‘new’ politics of corporate taxation and the role of civil society organizations in shaping the international tax agenda and influencing the tax practices of the world’s largest and most powerful corporations. It highlights the complex and multi-dimensional strategies used by activists to influence public opinion, formal regulation, and corporate behavior in relation to international taxation.

Fyodor Dostoevsky—The Gathering Storm (1846-1847)
This second book in a three-volume work on the young Fyodor Dostoevsky is a diary-portrait of his early years drawn from letters, memoirs, and criticism of the writer, as well as from the testimony and witness of family and friends, readers and reviewers, and observers and participants in his life. The result of an exhaustive search of published materials on Dostoevsky, this volume sheds crucial light on the many unexplored corners of Dostoevsky's life in the time between the success of his first novel, Poor Folk, and the failure of his next four works. Thomas Gaiton Marullo lets the original writers speak for themselves—the good and the bad, the truth and the lies—and adds extensive notes with correctives, counterarguments, and other pertinent information. Marullo looks closely at Dostoevsky's increasingly tense ties with Vissarion Belinsky, Nikolai Nekrasov, Ivan Turgenev, and other figures of the Russian literary world. He then turns to the individuals who afforded Dostoevsky security and peace amid the often negative reception from fellow writers and readers of his early fiction. Finally, Marullo shows us Dostoevsky's break with the Belinsky circle; his struggle to stay afloat emotionally and financially; and his determination to succeed as a writer while staying true to his vision, most notably, his insights into human psychology that would become a hallmark of his later fiction. This clear and comprehensive portrait of one of the world's greatest writers provides a window into his younger years in a way no other biography has to date.

The Austerity State

"With all entries followed by cross-references and further reading lists, this current resource is ideal for high school and college students looking for connecting ideas and additional sources on them. The work brings together the many facets of global studies into a solid reference tool and will help those developing and articulating an ideological perspective." — Library Journal The Encyclopedia of Global Studies is the reference work for the emerging field of global studies. It covers both transnational topics and intellectual approaches to the study of global themes, including the globalization of economies and technologies; the diaspora of cultures and dispersion of peoples; the transnational aspects of social and political change; the global impact of environmental, technological, and health changes; and the organizations and issues related to global civil society. Key Themes: • Global civil society • Global communications, transportation, technology • Global conflict and security • Global culture, media • Global demographic change • Global economic issues • Global environmental and energy issues • Global governance and world order • Global health and nutrition • Global historical antecedents • Global justice and legal issues • Global religions, beliefs, ideologies • Global studies • Identities in global society Readership: Students and academics in the fields of politics and international relations, international business, geography and environmental studies, sociology and cultural studies, and health.

Dictators Without Borders

The core of the book consists of a selection of papers presented at an international workshop where researchers from a variety of fields and countries discussed the connections between inherited wealth, justice and equality. The volume is complemented by a few other papers commissioned by the editors. The contributions cover historical, political, philosophical, sociological and economic aspects.

Library as Safe Haven

Just Security in an Undergoverned World examines how humankind can manage global problems to achieve both security and justice in an age of antithesis. Global connectivity is increasing, visibly and invisibly in trade, finance, culture, and information helping to spur economic growth, technological advance, and greater understanding and freedom, but global disconnects are growing as well. Ubiquitous electronics rely on high-value minerals scraped from the earth by miners kept poor by corruption and war. People abandon burning states for the often indifferent welcome of wealthier lands whose people, in turn, draw into themselves. Humanity's very success, underwritten in large part by lighting up
gigatons of long-buried carbon for 200 years, now threatens humanity's future. The global governance institutions established after World War II to manage global threats, especially the twin scourges of war and poverty, have expanded in reach and impact, while paradoxically losing the political support of some of their wealthiest and most powerful members. Their problems mimic those of their members in struggling to adapt to new problems and maintain trust in norms and public bodies. This volume argues, however, that a properly mandated, managed, and modernized global architecture offers unparalleled potential to midwife solutions to intractable issues from violent conflict and climate change to poverty and pandemic disease that transcend borders and the capacities of individual actors. It offers just security as a new framework for sharing innovating solutions and strategies for effective and essential global governance.

The New Oxford Handbook of Economic Geography

This book offers a comprehensive guide to modern day taxation issues. It presents a thorough overview of many of the crucial aspects of applied taxation and current tax systems, and presents evidence that supports taxation as an important policy issue requiring immediate address globally. Contributions seek to address the core question of how to design a tax policy mix that can serve primarily efficiency, growth and possibly equity goals at a time where fiscal spending, for many economies, is not a viable option. Chapters provide a historical perspective on taxation, then go on to cover aspects of the modern theory of optimal taxation and tax design and provide valuable international perspectives on current tax practices and much required tax reforms. Empirical analysis on taxation and related economic data help the readers to understand how data-based observations and results are linked to the theory of taxation, and more importantly economic growth, before offering appropriate policy prescriptions. This book will be of interest to scholars and practitioners interested in learning more about taxation and why it matters today in the global economy.

European Integration and Postcolonial Sovereignty Games

From the Cayman Islands and the Isle of Man to the Principality of Liechtenstein and the state of Delaware, tax havens offer lower tax rates, less stringent regulations and enforcement, and promises of strict secrecy to individuals and corporations alike. In recent years government regulators, hoping to remedy economic crisis by diverting capital from hidden channels back into taxable view, have undertaken sustained and serious efforts to force tax havens into compliance. In Tax Havens, Ronen Palan, Richard Murphy, and Christian Chavagneux provide an up-to-date evaluation of the role and function of tax havens in the global financial system—their history, inner workings, impact, extent, and enforcement. They make clear that while, individually, tax havens may appear insignificant, together they have a major impact on the global economy. Holding up to $13 trillion of personal wealth—the equivalent of the annual U.S. Gross National Product—and serving as the legal home of two million corporate entities and half of all international lending banks, tax havens also skewed the distribution of globalization's costs and benefits to the detriment of developing economies. The first comprehensive account of these entities, this book challenges much of the conventional wisdom about tax havens. The authors reveal that, rather than operating at the margins of the world economy, tax havens are integral to it. More than simple conduits for tax avoidance and evasion, tax havens actually belong to the broad world of finance, to the business of managing the monetary resources of individuals, organizations, and countries. They have become among the most powerful instruments of globalization, one of the principal causes of global financial instability, and one of the large political issues of our times.

Imposing Standards

The fall-out from the economic and financial crisis of 2008 had profound implications for countries across the world, leading different states to determine the best approach to mitigating its effects. In The Austerity State, a group of established and emerging scholars tackles the question of
why states continue to rely on policies that, on many levels, have failed. After 2008, austerity policies were implemented in various countries, a
fact the contributors link to the persistence of neoliberalism and its accepted wisdoms about crisis management. In the immediate aftermath of
the 2008 collapse, governments and central banks appeared to adopt a Keynesian approach to salvaging the global economy. This perception is
mistaken, the authors argue. The “austerian” analysis of the crisis is ahistorical and shifts the blame from the under-regulated private sector to
public, or sovereign, debt for which public authorities are responsible. The Austerity State provides a critical examination of the accepted
discourse around austerity measures and explores the reasons behind its continued prevalence in the world.

The Handbook of Global Shadow Banking, Volume II

This book examines how sovereignty works in the context of European integration and postcolonialism. Focusing on a group of micro-polities
associated with the European Union, it offers a new understanding of international relations in the context of modern sovereignty. This book
offers a systematic and comparative analysis of the Overseas Countries and Territories (OCTs), the EU and the four affected Member States: UK,
France, the Netherlands and Denmark. Contributors explore how states and state-like entities play 'sovereignty games' to understand how a
group of postcolonial entities may strategically use their ambiguous status in relation to sovereignty. The book examines why former colonies are
seeking greater room to manoeuvre on their own, whilst simultaneously developing a close relationship to the supranational EU. Methodologically
sophisticated, this interdisciplinary volume combines interviews, participant observation, textual, legal and institutional analysis for a new
theoretical approach to understanding the strategic possibilities and subjectivity of non-sovereign entities in international politics. Bringing
together research on European integration and postcolonial theory, European Integration and Postcolonial Sovereignty Games will be of interest
to students and scholars of International Relations, EU studies, Postcolonial studies, International Law and Political Theory.

The Money Laundry

A generation ago not a single country had laws to counter money laundering; now, more countries have standardized anti-money laundering
(AML) policies than have armed forces. In The Money Laundry, J. C. Sharman investigates whether AML policy works, and why it has spread so
rapidly to so many states with so little in common. Sharman asserts that there are few benefits to such policies but high costs, which fall
especially heavily on poor countries. Sharman tests the effectiveness of AML laws by soliciting offers for just the kind of untraceable shell
companies that are expressly forbidden by global standards. In practice these are readily available, and the author had no difficulty in buying the
services of such companies. After dealing with providers in countries ranging from the Seychelles and Somalia to the United States and Britain,
Sharman demonstrates that it is easier to form untraceable companies in large rich states than in small poor ones; the United States is the worst
offender. Despite its ineffectiveness, AML policy has spread via three paths. The Financial Action Task Force, the key standard-setter and enforcer
in this area, has successfully implemented a strategy of blacklisting to promote compliance. Publicly identified as noncompliant, targeted states
suffered damage to their reputation. Subsequently, officials from poor countries became socialized within transnational policy networks. Finally,
international banks began using the presence of AML policy as a proxy for general country risk. Developing states have responded by adopting
this policy as a functionally useless but symbolically valuable way of reassuring powerful outsiders. Since the financial crisis of 2008, the G20 has
used the successful methods of coercive policy diffusion pioneered in the AML realm as a model for other global governance initiatives.

Tax Havens: International Tax Avoidance and Evasion

This authoritative book examines the power of multinational corporations (MNCs) to exert influence in global politics. Focusing on the actions and
motivations of MNCs, it explores how they attempt to shape the political issues that affect them.
When States Fail

A penetrating look into the unrecognized and unregulated links between autocratic regimes in Central Asia and centers of power and wealth throughout the West. Weak, corrupt, and politically unstable, the former Soviet republics of Kazakhstan, Kyrgyzstan, Tajikistan, and Uzbekistan are dismissed as isolated and irrelevant to the outside world. But are they? This hard-hitting book argues that Central Asia is in reality a globalization leader with extensive involvement in economics, politics and security dynamics beyond its borders. Yet Central Asia's international activities are mostly hidden from view, with disturbing implications for world security. Based on years of research and involvement in the region, Alexander Cooley and John Heathershaw reveal how business networks, elite bank accounts, overseas courts, third-party brokers, and Western lawyers connect Central Asia's supposedly isolated leaders with global power centers. The authors also uncover widespread Western participation in money laundering, bribery, foreign lobbying by autocratic governments, and the exploiting of legal loopholes within Central Asia. Riveting and important, this book exposes the global connections of a troubled region that must no longer be ignored.

The Global Financial Crisis and Its Aftermath

The study of the International Political Economy (IPE), like the IPE itself, is plural and unbounded. Despite what partisans sometimes say, rather than there being 'one way' of studying the IPE that is the 'right way', we find across the world great variation in IPE scholarship in terms of focus, questions, and methods. How then can we make sense of this and understand the field as a whole rather than simply learn one part of it? This Handbook is designed to address precisely this concern. It maps the shifting boundaries and diverse theoretical commitments of IPE around the world. It engages the geographical and theoretical diversity of the different versions of IPE found in North America, the UK, in Asia and Australia; and notes the absences of distinctive versions of IPE in Europe and Latin America. The volume groups together the essential attributes and positions of each school, inviting the reader to engage with and learn about IPE in all of its guises through this evolving 'global conversation.'

Rather than adjudicate 'the one true version' of IPE, it argues that the intellectual diversity we see around the world is an essential, and positive, feature of the field. With over twenty contributors from a wide range of countries Routledge Handbook of International Political Economy is an essential resource for all those with an interest in this complex and rapidly evolving field of study.

Fyodor Dostoevsky—The Gathering Storm (1846-1847)

Buying Saffron, a 24-foot racing sailboat, was an act of desperation meant to help single parent June Cameron and her youngest son validate themselves. It did that and more. A friend persuaded June to race the boat, and over the next decade June, either solo or with her all-female crew, competed in BC's major sailing races, taking home a lot of the hardware for their class. Shelter from the Storm is a fascinating memoir about finding one's place, even if that place is at sea.

Handbook on the Politics of Taxation

Broad in scope, this two-volume set covers the economic and political aspects of globalization, as well as its social and cultural impacts.

Taxation in Crisis

In Imposing Standards, Martin Hearson shifts the focus of political rhetoric regarding international tax rules from tax havens and the Global North
to the damaging impact of this regime on the Global South. Even when not exploited by tax dodgers, international tax standards place severe limits on the ability of developing countries to tax businesses, denying the Global South access to much-needed revenue. The international rules that allow tax avoidance by multinational corporations have dominated political debate about international tax in the United States and Europe, especially since the global financial crisis of 2007–2008. Hearson asks how developing countries willingly gave up their right to tax foreign companies, charting their assimilation into an OECD-led regime from the days of early independence to the present day. Based on interviews with treaty negotiators, policymakers and lobbyists, as well as observation at intergovernmental meetings, archival research, and fieldwork in Africa and Asia, Imposing Standards shows that capacity constraints and imperfect negotiation strategies in developing countries were exploited by capital-exporting states, shielding multinationals from taxation and depriving nations in the Global South of revenue they both need and deserve. Thanks to generous funding from the Gates Foundation, the ebook editions of this book are available as Open Access volumes from Cornell Open (cornellopen.org) and other repositories.

**Combating Fiscal Fraud and Empowering Regulators**

This is an in-depth analysis of the various methods used by small states to overcome their vulnerabilities in the international arena. With its balanced approach and variety of contributions, this book is of interest to researchers and academics who focus on the developing world or multilateral diplomacy.

**Ecological Integrity, Law and Governance**

**Offshore Finance and Small States**

Left for dead behind enemy lines, prince Dominel seeks refuge in an abandoned stronghold of the slaughtered wizards. There he is recruited and trained by undead mages in the once forbidden magics so that he can close the doors into the world of man and halt the advance of the horde of monsters known as the storm. Can the strength of a lone wizard stand against a god of evil bent on ruling all the worlds of monsters and men. Will other races stand as friends or foes in Dominel's quest? Can Dominel open himself to memories of his past lives without fracturing his sanity and becoming a worse threat than the monsters he seeks to halt? And what of the man who is prince, king and wizard? What space is left for him in a life of crushing duty and wondrous enchantment? For the answers read on.

**Havens in a Storm**

This global handbook provides an up-to-date and comprehensive overview of shadow banking, or market-based finance as it has been recently coined. Engaging in financial intermediary services outside of normal regulatory parameters, the shadow banking sector was arguably a critical factor in causing the 2007-2009 financial crisis. This second volume explores three particular domains of shadow banking. The first domain deals with the macro-economic fundamentals of the respective shadow banking segments: Why do they exist, what problems do they solve and why are some of their embedded risks so persistent? The second domain captures the global dimensions of shadow banking markets, reviewing the particularities and specifics of various shadow banking systems around the world. Volume II concludes with an extensive overview of how the sector has changed since the financial crisis, focusing on regulatory arbitrage, contract imperfection and governance. Closing on unresolved issues and open-ended questions that will no doubt remain prominent in the shadow banking sector for years to come, this handbook is a must-read for professionals and policy-makers within the banking sector, as well as those researching economics and finance.
**Encyclopedia of Global Studies**

The first fifteen years of the 21st century have thrown into sharp relief the challenges of growth, equity, stability, and sustainability facing the world economy. In addition, they have exposed the inadequacies of mainstream economics in providing answers to these challenges. This volume gathers over 50 leading scholars from around the world to offer a forward-looking perspective of economic geography to understanding the various building blocks, relationships, and trajectories in the world economy. The perspective is at the same time grounded in theory and in the experiences of particular places. Reviewing state-of-the-art of economic geography, setting agendas, and with illustrations and empirical evidence from all over the world, the book should be an essential reference for students, researchers, as well as strategists and policy makers. Building on the success of the first edition, this volume offers a radically revised, updated, and broader approach to economic geography. With the backdrop of the global financial crisis, finance is investigated in chapters on financial stability, financial innovation, global financial networks, the global map of savings and investments, and financialization. Environmental challenges are addressed in chapters on resource economies, vulnerability of regions to climate change, carbon markets, and energy transitions. Distribution and consumption feature alongside more established topics on the firm, innovation, and work. The handbook also captures the theoretical and conceptual innovations of the last fifteen years, including evolutionary economic geography and the global production networks approach. Addressing the dangers of inequality, instability, and environmental crisis head-on, the volume concludes with strategies for growth and new ways of envisioning the spatiality of economy for the future.

**Shelter From the Storm**

Covering the period from the 1920s, when international tax policy was solely about avoiding double taxation, to the present era of international tax competition, Rixen investigates the fate of ‘the power to tax’ in an era of globalization, illustrating that tax sovereignty is both shaped and constrained by an international tax regime.

**Routledge Handbook of International Political Economy (IPE)**

This comprehensive Handbook provides an insight into the main concepts and academic debates on taxation from a political science perspective. Providing a background to current debates on green taxation, taxation and inequality, taxation and gender, tax evasion and avoidance, and tax compliance, it offers potential avenues for future research.

**Safe Haven**

Although the practice of disguising the illicit origins of money dates back thousands of years, the concept of money laundering as a multidisciplinary topic with social, economic, political and regulatory implications has only gained prominence since the 1980s. This groundbreaking volume offers original, state-of-the-art research on the current money laundering debate and provides insightful predictions and recommendations for future developments in the field. The contributors to this volume academics, practitioners and government representatives from around the world offer a number of unique perspectives on different aspects of money laundering. Topics discussed include the history of money laundering, the scale of the problem, the different types of money laundering, the cost to the private sector, and the effectiveness of anti-money laundering policies and legislation. The book concludes with a detailed and insightful synthesis of the problem and recommendations for additional steps to be taken in the future. Students, professors and practitioners working in economics, banking, finance and law will find this volume a comprehensive and invaluable resource.
The Political Economy of International Tax Governance

One path towards development taken by a number of small jurisdictions is the establishment of an offshore financial centre. This text analyses the actual economic contribution for several small Caribbean economies and the impact to continued operation arising from an international initiative for the exchange of taxpayer information.

MNCs in Global Politics

Why great powers decline, from Spain to the United States The extent and irreversibility of US decline is becoming ever more obvious as America loses war after war and as one industry after another loses its technological edge. Lachmann explains why the United States will not be able to sustain its global dominance, and contrasts America's relatively brief period of hegemony with the Netherlands' similarly short primacy and Britain's far longer era of leadership. Decline in all those cases was not inevitable and did not respond to global capitalist cycles. Rather, decline is the product of elites' success in grabbing control over resources and governmental powers. Not only are ordinary people harmed, but also capitalists become increasingly unable to coordinate their interests and adopt policies and make investments necessary to counter economic and geopolitical competitors elsewhere in the world. Conflicts among elites and challenges by non-elites determine the timing and mold the contours of decline. Lachmann traces the transformation of US politics from an era of elite consensus to present-day paralysis combined with neoliberal plunder, explains the paradox of an American military with an unprecedented technological edge unable to subdue even the weakest enemies, and the consequences of finance's cannibalization of the US economy.

Research Handbook on Money Laundering

This second book in a three-volume work on the young Fyodor Dostoevsky is a diary-portrait of his early years drawn from letters, memoirs, and criticism of the writer, as well as from the testimony and witness of family and friends, readers and reviewers, and observers and participants in his life. The result of an exhaustive search of published materials on Dostoevsky, this volume sheds crucial light on the many unexplored corners of Dostoevsky's life in the time between the success of his first novel, Poor Folk, and the failure of his next four works. Thomas Galton Marullo lets the original writers speak for themselves—the good and the bad, the truth and the lies—and adds extensive notes with correctives, counterarguments, and other pertinent information. Marullo looks closely at Dostoevsky's increasingly tense ties with Vissarion Belinsky, Nikolai Nekrasov, Ivan Turgenev, and other figures of the Russian literary world. He then turns to the individuals who afforded Dostoevsky security and peace amid the often negative reception from fellow writers and readers of his early fiction. Finally, Marullo shows us Dostoevsky's break with the Belinsky circle; his struggle to stay afloat emotionally and financially; and his determination to succeed as a writer while staying true to his vision, most notably, his insights into human psychology that would become a hallmark of his later fiction. This clear and comprehensive portrait of one of the world's greatest writers provides a window into his younger years in a way no other biography has to date.

International Business and Economics

Offering an anthropological perspective, this volume explores the changing relations between law and governance, examining how changes in the structure of governance affect the relative social significance of law within situations of legal pluralism. The authors argue that there has been a re-regulation rather than a de-regulation, propagated by a plurality of regulative authorities and this re-regulation is accompanied by an increasing ideological dominance of rights talk and juridification of conflict. Drawing on insights into such processes, this volume explores the extent to which law is used both as a constitutive legitimation of governance and as the medium through which governance processes take place.
Highlighting some of the paradoxes and the unintended consequences of these regulating processes and the ensuing dynamics, Rules of Law and Laws of Ruling will be a valuable resource for researchers and students working in the areas of legal anthropology and governance.

**Global Banks on Trial**

This book was first published in 2006. It is estimated that up to sixty percent of the world's money may be located offshore, where half of all financial transactions are said to take place; however, there is a perception that secrecy about offshore is encouraged to obfuscate tax evasion and money laundering. McCann provides a detailed analysis of the global offshore environment, outlining the extent of the information available and how that information might be used in assessing the quality of individual jurisdictions, as well as examining whether some of the perceptions about 'offshore' are valid. He analyses the ongoing work of the Financial Stability Forum, the Financial Action Task Force, the International Monetary Fund, the World Bank, and the Organisation for Economic Cooperation and Development. The book also offers some suggestions as to what the future might hold for offshore finance.

**Havens in the Storm**

In the years since the 2008 financial crisis, U.S. federal prosecutors have brought dozens of criminal cases against the world's most powerful banks, charging them with manipulating financial indices, helping their customers evade taxes, evading sanctions, and laundering money. To settle these cases, global banks like UBS, Barclays, HSBC and BNP Paribas paid tens of billions of dollars in fines. They also agreed to extensive reforms, hiring hundreds of compliance officers, spending billions on new systems, and installing independent monitors. In effect, they agreed to become worldwide enforcers of U.S. law, including financial sanctions-sometimes despite their own governments' protests. This book examines the U.S. enforcement campaign against global banks across four areas: benchmark manipulation, tax evasion, sanctions violations, and sovereign debt. It shows that U.S. prosecutors have unilaterally carved out a new role as global bank regulators, heralding a fundamental shift in how international finance is overseen. Their ability to do so stems from U.S. control over access to vital hubs of the international financial system. In some areas, unilateral U.S. actions have ushered in important multilateral reforms, such as the rise of automatic tax information exchange and better-regulated financial indices. In other areas, such as financial sanctions, unilateralism has attracted protests from other states and spurred attempts to challenge U.S. dominance of international finance.

**The Diplomacies of Small States**

This book addresses sixteen different reform proposals that are urgently needed to correct the fault lines in the international tax system as it exists today, and which deprive both developing and developed countries of critical tax resources. It offers clear and concrete ideas on how the reforms can be achieved and why they are important for a more just and equitable global system to prevail. The key to reducing the tax gap and consequent human rights deficit in poor countries is global financial transparency. Such transparency is essential to curbing illicit financial flows that drain less developed countries of capital and tax revenues, and are an impediment to sustainable development. A major break-through for financial transparency is now within reach. The policy reforms outlined in this book not only advance tax justice but also protect human rights by curtailing illegal activity and making available more resources for development. While the reforms are realistic they require both political and an informed and engaged civil society that can put pressure on governments and policy makers to act.


**Just Security in an Undergoverned World**

Small states have learned in recent decades that capital accumulates where taxes are low; as a result, tax havens have increasingly competed for the attention of international investors with tax and regulatory concessions. Economically powerful countries including France, Britain, Japan, and the United States, however, wished to stanch the offshore flow of domestic taxable capital. Since 1998 the Organisation for Economic Co-operation and Development (OECD) has attempted to impose common tax regulations on more than three dozen small states. In a fascinating book based on fieldwork and interviews in twenty-two countries in the Caribbean, North America, Europe, and islands in the Pacific and Indian Oceans, J. C. Sharman shows how the struggle was decided in favor of the tax havens, which eventually avoided common regulation. No other book on tax havens is based on such extensive fieldwork, and no other author has had access to so many of the key decision makers who played roles in the conflict between onshore and offshore Sharman suggests that microstates succeeded in their struggle with great powers because of their astute deployment of reputation and effective rhetorical self-positioning. In effect, they persuaded a transnational audience that the OECD was being untrue to its own values by engaging in a hypocritical, bullying exercise inimical to free competition.

**History of East Haven**

What is a safe haven? What role should they play in an investment portfolio? Do we use them only to seek shelter until the passing of financial storms? Or are they something more? Contrary to everything we know from modern financial theory, can higher returns actually come as a result of lowering risk? In Safe Haven, hedge fund manager Mark Spitznagel—one of the top practitioners of safe haven investing and portfolio risk mitigation in the world—answers these questions and more. Investors who heed the message in this book will never look at risk mitigation the same way again.

**Business, Civil Society and the ‘New’ Politics of Corporate Tax Justice**

Ecological integrity is concerned with protecting the planet in a holistic way, while respecting ethics and human rights. Over recent years it has been introduced directly and indirectly in several legal regimes, culminating in international law with the 2016 expanded remit of the International Criminal Court, which now includes "environmental disasters". This book celebrates the 25th anniversary of the Global Ecological Integrity Group (GEIG), which includes more than 250 scholars and independent researchers worldwide, from diverse disciplines, including ecology, biology, philosophy, epidemiology, public health, ecological economics, and international law. It reviews the role of ecological integrity across a number of fields through inter- and trans-disciplinary engagement on matters affecting and governing the sustainability of life for both present and future generations. These include, ethics, environmental disasters, crimes against humanity and environmental health, and how such issues can be subject to sound governance and be incorporated into international law. The book also looks forward to new applications of the concept of ecological integrity, such as crimes that result in the exploitation of natural resources and the illegal dispossession of land.

**Rules of Law and Laws of Ruling**

**Globalization and Security: Social and cultural aspects. Introduction to volume 2**
Since 1990, more than 10 million people have been killed in the civil wars of failed states, and hundreds of millions more have been deprived of fundamental rights. The threat of terrorism has only heightened the problem posed by failed states. When States Fail is the first book to examine how and why states decay and what, if anything, can be done to prevent them from collapsing. It defines and categorizes strong, weak, failing, and collapsed nation-states according to political, social, and economic criteria. And it offers a comprehensive recipe for their reconstruction. The book comprises fourteen essays by leading scholars and practitioners who help structure this disparate field of research, provide useful empirical descriptions, and offer policy recommendations. Robert Rotberg's substantial opening chapter sets out a theory and taxonomy of state failure. It is followed by two sets of chapters, the first on the nature and correlates of failure, the second on methods of preventing state failure and reconstructing those states that do fail. Economic jump-starting, legal refurbishing, elections, the demobilizing of ex-combatants, and civil society are among the many topics discussed. All of the essays are previously unpublished. In addition to Rotberg, the contributors include David Carment, Christopher Clapham, Nat J. Colletta, Jeffrey Herbst, Nelson Kasfir, Michael T. Klare, Markus Kostner, Terrence Lyons, Jens Meierhenrich, Daniel N. Posner, Susan Rose-Ackerman, Donald R. Snodgrass, Nicolas van de Walle, Jennifer A. Widner, and Ingo Wiederhofer.

**Inherited Wealth, Justice and Equality**


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