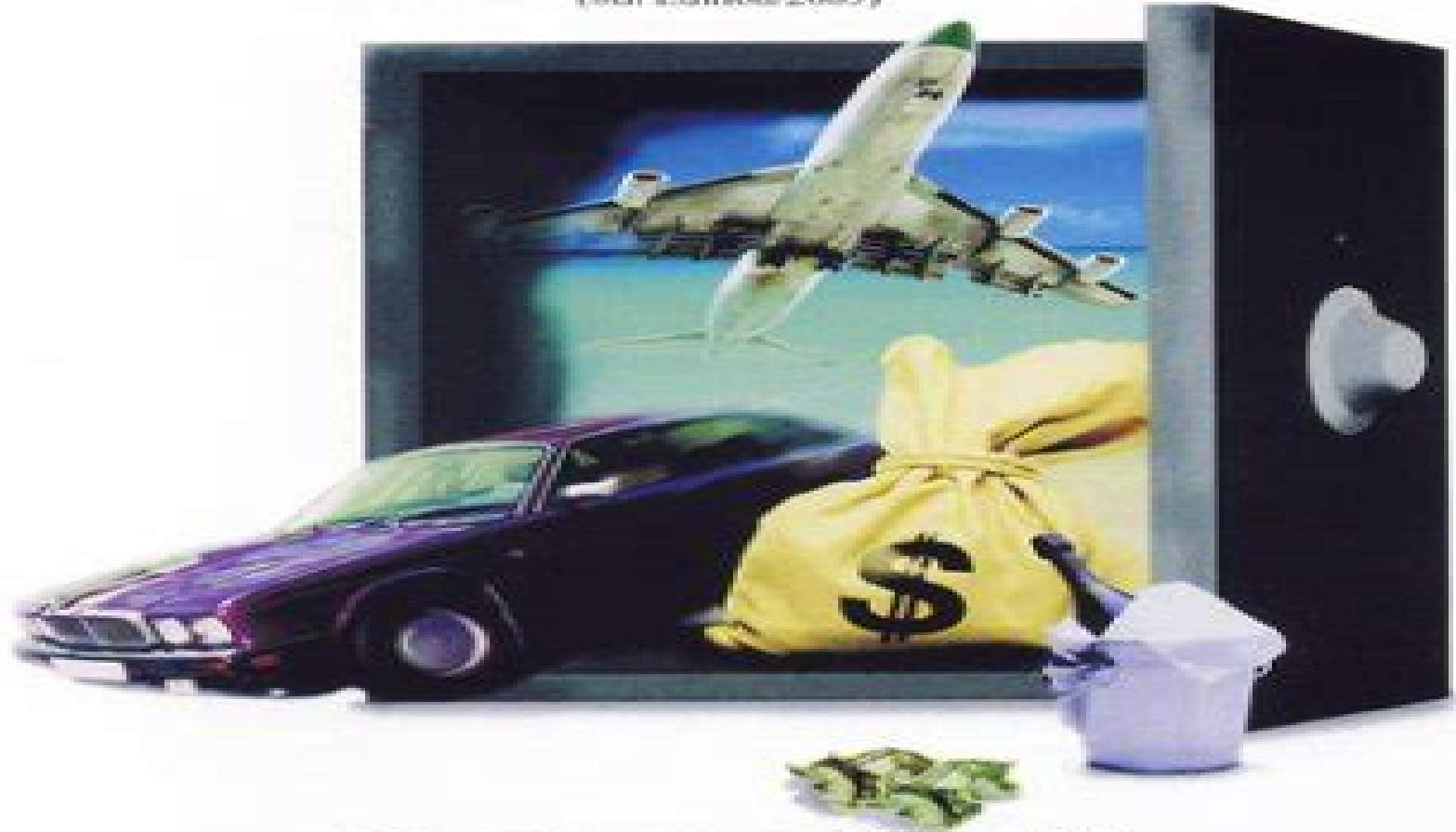


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Tax Havens Ronen Palan, Richard Murphy, Christian Chavagneux, 2013-04-15

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 skew 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

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