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| 1. Record Nr. | UNINA9910809524903321 |
| Autore | Palan Ronen <1957-> |
| Titolo | Tax havens : how globalization really works // Ronen Palan, Richard Murphy, and Christian Chavagneux |
| Pubbl/distr/stampa | Ithaca, N.Y., : Cornell University Press, 2010 |
| ISBN | 0-8014-6855-8 0-8014-6856-6 1-322-50543-8 |
| Edizione | [1st ed.] |
| Descrizione fisica | 1 online resource (281 p.) |
| Collana | Cornell Studies in Money Cornell studies in money Cornell paperbacks |
| Altri autori (Persone) | MurphyRichard <1958-> ChavagneuxChristian |
| Disciplina | 336.2/06 |
| Soggetti | Tax havens Tax evasion International finance Globalization |
| Lingua di pubblicazione | Inglese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| Note generali | Description based upon print version of record. |
| Nota di bibliografia | Includes bibliographical references and index. |
| Nota di contenuto | What is a tax haven? -- Tax havens : vital statistics -- The instruments of tax havens -- Origins of the tax havens -- The British Empire strikes back -- Tax havens and the developed world -- Issues in development -- Signs of discontent -- Institutional attacks on tax havens -- Tax havens in the twenty-first century. |
| Sommario/riassunto | 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
