



# OFFSHORE

Tax Havens and the  
Rule of Global Crime

Alain Deneault

TRANSLATED BY GEORGE HOLOCH

# Offshore Tax Havens And The Rule Of Global Crime

**Nicolas Moreau, Audrey Laurin-  
Lamothe**



## **Offshore Tax Havens And The Rule Of Global Crime:**

Offshore Alain Deneault,2012-01-24 Offshore reveals how the vast network of unregulated financial centers from Luxemburg to the Cayman islands to the tiny Pacific haven of Nauru amount to a nether realm of drug and arms trade profits enormous private accounts and multinational corporate financial holdings Delving into the scandals the financial structure and the history of this hidden side of globalization sociologist Alain Deneault depicts something larger and more ominous than simple tax havens where financial elites and corporations must reside X days out of every calendar year to protect their earnings Instead Offshore describes a global base of operations from which massive criminal enterprises and corrupt corporations operate freely and with impunity menacing developing nations and advanced democracies alike **An**

**Anatomy of Tax Havens** Paul R. Beckett,2023-10-24 Tax havens in offshore lands like Switzerland the Cayman Islands and the Bahamas were once considered a rarity the preserve of the super rich Today they are big business available to the masses Their goal To avoid any form of accountability Own nothing Possess everything Be answerable to no one Where are these tax havens What forms can they take What future lies in store for them and why should we care An Anatomy of Tax Havens Europe the Caribbean and the United States of America answers these questions and more in the first comparative study in one volume of European Caribbean and United States tax havens It examines their simple origin to the extreme forms some take today delving into the murky subculture that has deliberately made them impenetrably obscure Uniquely it combines detailed technical expertise regulatory regimes financial crime legal and equitable structuring with an analysis of their impact on domestic and global political economic environmental and social concerns An Anatomy of Tax Havens is a fascinating informative read for a broad readership from legal accountancy and tax practitioners to compliance regulators law enforcement agencies and students and researchers interested in business studies taxation and crime **Legalizing**

**Theft** Alain Deneault,2018-06-11T00:00:00Z When our infrastructures deteriorate when social benefits are frozen when our living conditions are precarious it is because of tax havens A source of growing inequalities and colossal tax losses the use of tax havens by large corporations and wealthy individuals explains the increasingly popular austerity policies of governments in the West With formidable efficacy and clarity and in the wake of the Paradise Papers leak Alain Deneault raises the political questions behind of this legalized theft What are the consequences of tax havens How do we counter the private sovereignty thus conferred on the powerful As taxpayers shoulder the social and financial burdens while corporations hide billions in off shore tax havens Deneault identifies the urgent need to put an end to this legalized theft **The Black Box**

**Society** Frank Pasquale,2015-01-05 Every day corporations are connecting the dots about our personal behavior silently scrutinizing clues left behind by our work habits and Internet use The data compiled and portraits created are incredibly detailed to the point of being invasive But who connects the dots about what firms are doing with this information The Black Box Society argues that we all need to be able to do so and to set limits on how big data affects our lives Hidden algorithms

can make or ruin reputations decide the destiny of entrepreneurs or even devastate an entire economy Shrouded in secrecy and complexity decisions at major Silicon Valley and Wall Street firms were long assumed to be neutral and technical But leaks whistleblowers and legal disputes have shed new light on automated judgment Self serving and reckless behavior is surprisingly common and easy to hide in code protected by legal and real secrecy Even after billions of dollars of fines have been levied underfunded regulators may have only scratched the surface of this troubling behavior Frank Pasquale exposes how powerful interests abuse secrecy for profit and explains ways to rein them in Demanding transparency is only the first step An intelligible society would assure that key decisions of its most important firms are fair nondiscriminatory and open to criticism Silicon Valley and Wall Street need to accept as much accountability as they impose on others **Eurasian**

**Business Perspectives** Mehmet Huseyin Bilgin,Hakan Danis,Ender Demir,Meltem Ş. Ucal,2020-02-10 This volume of Eurasian Studies in Business and Economics presents selected theoretical and empirical papers from the 25th Eurasia Business and Economics Society EBES Conference held in Berlin Germany in May 2018 Covering diverse areas of business and management from different geographic regions the book focuses on current topics such as consumer engagement consumer loyalty travel blogging and AirBnB s marketing communication strategy as well as healthcare project evaluation and Industry 4 0 It also includes related studies that analyze accounting and finance aspects like bank reliability and the bankruptcy risks of equity crowdfunding start ups **Spiderweb Capitalism** Kimberly Kay Hoang,2024-04-23 In 2015 an

anonymous source leaked the so called Panama Papers 11 5 million documents detailing financial and attorney client information and connecting over 140 ultra wealthy individuals across 50 countries to offshore companies in 21 tax havens Journalists and scholars have attempted to chart these complex networks in the wake of various scandals but have learned very little The focus on high profile cases of egregious theft leaves a shroud of uncertainty over the mechanics behind the invisible mundane networks of people who facilitate illicit activities by conducting transactions across multiple sovereigns Playing in the Gray focuses on the constant and quiet movement of money through offshore shell corporations the primary motor of global capital Hoang takes a deep dive into the emerging markets of Vietnam and Myanmar Over the course of two years she travelled more than 350 000 miles to conduct ethnographic observations and interviews with 300 individuals who facilitate the movement of capital around the world Her research subjects include private wealth managers fund managers chairpeople local entrepreneurs high level executives lawyers bankers auditors and company secretaries each playing an essential role in circulating concealed capital through global markets She draws on this data to develop a new framework for understanding what she calls spiderweb capitalism which she defines as a system that features a complex web of subsidiaries that are interconnected across multiple sovereigns and are virtually impossible to quantify She argues that legal and illegal activity are in fact deeply connected in this web and provides an account of how financial elites make markets in the new globalized economy Disorder and the Disinformation Society Jonathan Paul Marshall,James Goodman,Didar

Zowghi, Francesca da Rimini, 2015-04-17 This book is the first general social analysis that seriously considers the daily experience of information disruption and software failure within contemporary Western society Through an investigation of informationalism defined as a contemporary form of capitalism it describes the social processes producing informational disorder While most social theory sees disorder as secondary pathological or uninteresting this book takes disordering processes as central to social life The book engages with theories of information society which privilege information order offering a strong counterpoint centred on disinformation Disorder and the Disinformation Society offers a practical agenda arguing that difficulties in producing software are both inherent to the process of developing software and in the social dynamics of informationalism It outlines the dynamics of software failure as they impinge on information workers and on daily life explores why computerized finance has become inherently self disruptive asks how digital enclosure and intellectual property create conflicts over cultural creativity and disrupt informational accuracy and scholarship and reveals how social media can extend but also distort the development of social movements      Globalization and Capitalist Geopolitics Daniel Woodley, 2017-11-27 Globalization and Capitalist Geopolitics is concerned with the nature of corporate power against the backdrop of the decline of the West and the struggle by non western states to challenge and overcome domination of the rest of the world by the West This book argues that although the US continues to preside over a quasi imperial system of power based on global military preponderance and financial statecraft and remains reluctant to recognize the realities global economic convergence the age of imperial state hegemony is giving way to a new international order characterized by capitalist sovereignty and competition between regional and transnational concentrations of economic power This title seeks to interrogate the structure of world order by examining leading approaches to globalization and political economy in international relations and international political economy Breaking with the classical school Woodley argues that geopolitics should be understood as a transnational strategic practice employed by powerful state actors which mirrors predatory corporate rivalry for control over global resources and markets reproducing the structural conditions for corporate power through the transnational state form of capital In a period of increasing geopolitical insecurity and economic instability this title provides an authoritative yet accessible commentary on debates on capitalism and globalization in the wake of the financial crisis It is a valuable resource for students and scholars seeking to develop a deeper understanding of the historical determinants of the changing dynamics of neoliberal capitalism and their implications for world order      Royal Histories Joel Z. Garrod, 2025-02-28 The aftermath of the 2008 financial crisis produced diverse solutions from nationalizing banks to increasing government spending and taxing capital However these proposals all faced significant obstacles in being realized Industry lobbying has since weakened reforms leading to ineffective policies raising the larger question of how to understand our current period of globalization where older strategies are ineffective but new solutions seem unattainable In Royal Histories Joel Z Garrod presents a historical analysis of the Royal Bank of Canada illustrating how Canadian capitalism and

the Canadian banking industry have transformed as they have consolidated nationally and expanded abroad Emphasizing how national institutions and rules are increasingly becoming capabilities for transnational forms of capital accumulation the book draws on extensive primary and secondary sources to document the transformation of the assemblage of territory authority and rights that have supported the bank s activities over time Linking the bank s history to the policy regimes of the welfare state and neoliberalism Garrod contends that our present period of globalization is constituted by a novel organizing dynamic that severely limits the extent to which nation states can absorb capitalist crises or be a site of successful social reform Connecting the Canadian experience to the wider transformation of global capitalism Royal Histories illuminates the effects of globalization and the changing landscape of banking and finance **The Austerity State** Stephen McBride, Bryan M. Evans, 2017-09-18 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 austere 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 **World social science report, 2016** UNESCO, International Social Science Council, University of Sussex (UK). Institute of Development Studies, 2016-09-22 The Report launched on 22 September at the Royal Swedish Academy of Sciences in Stockholm highlights significant gaps in social science data about inequalities in different parts of the world and to support progress towards more inclusive societies calls for more robust research into the links between economic inequalities and disparities in areas such as gender education and health Border Security Peter Chambers, 2017-09-27 What kind of a world is one in which border security is understood as necessary How is this transforming the shores of politics And why does this seem to preclude a horizon of political justice for those affected Border Security responds to these questions through an interdisciplinary exploration of border security politics and justice Drawing empirically on the now notorious case of Australia the book pursues a range of theoretical perspectives including Foucault s work on power the systems theory of Niklas Luhmann and the cybernetic ethics of Heinz Von Foerster in order to formulate an account of the thoroughly constructed and political nature of border security Through this detailed and critical engagement the book s analysis elicits a political alternative to border security from within its own logic thus signaling at least the beginnings of a way out of the cost cruelty and devaluation of life that characterises the enforced reality of the

world of border security      **Encyclopedia of Deception** Timothy R. Levine, 2014-02-20 The Encyclopedia of Deception examines lying from multiple perspectives drawn from the disciplines of social psychology sociology history business political science cultural anthropology moral philosophy theology law family studies evolutionary biology philosophy and more From the little white lie to lying on a resume to the grandiose lies of presidents this two volume reference explores the phenomenon of lying in a multidisciplinary context to elucidate this common aspect of our daily lives Not only a cultural phenomenon historically lying is a frequent occurrence in our everyday lives Research shows that we are likely to lie or intentionally deceive others several times a day or in one out of every four conversations that lasts more than 10 minutes Key Features More than 360 authored by key figures in the field are organized A to Z in two volumes which are available in both print and electronic formats Entries are written in a clear and accessible style that invites readers to explore and reflect on the use of lying and self deception Each article concludes with cross references to related entries and further readings This academic multi author reference work will serve as a general non technical resource for students and researchers within social and behavioral science programs who seek to better understand the historical role of lying and how it is employed in modern society      *Who Pays for Canada?* E.A. Heaman, David Tough, 2020-09-17 Canadians can never not argue about taxes From the Chinese head tax to the Panama Papers from the National Policy to the Canada United States Mexico Agreement tax grievances always inspire private resentments and public debates But if resentment and debate persist the terms of the debate have continually altered and adapted to reflect changing social economic and political conditions in Canada and the wider world The centenary of income tax is the occasion for Canadian scholars to wrestle with past and present debates about tax equity efficiency and justice Who Pays for Canada explores the different ways governments can and should tax their peoples and evaluates how well Canada has done so It brings together a diverse group of perspectives from academia law economics political science history geography philosophy and accountancy and from the wider world of activists and public servants It asks how Canada compares to other countries and how other countries especially the United States influence Canadian tax policies It also surveys internal tax tensions and politics through the lenses of region and jurisdiction as well as race class and gender Reasoning from tax perplexities and reforms in the past and the present it argues that fair taxation requires an informed populace and a democratically inclined public will Above all this book serves as a reminder that it is not only what counts as fair that is important but how fairness is evaluated Revealing how closely tax policy is tied to mainstream politics human rights and morality Who Pays for Canada represents new perspectives on a matter of tremendous national urgency      **The Montreal Canadiens** Nicolas Moreau, Audrey Laurin-Lamothe, 2015-09-15 One of the most famous and certainly most successful professional hockey teams of all time the Montreal Canadiens are practically a national institution in Quebec society More than any other team the Habs play an important role in the identity economy and culture of their home town and province The essays in The Montreal Canadiens Rethinking a Legend offer a panoramic view

of this influence What were the connections between the Maurice Richard Riot of 1955 and Quebec's Quiet Revolution Can we say that loyalty to the team constitutes a religion for its fans How is corporatization affecting how Quebecers connect with their beloved team Featuring a wide range of writing on Le Grand Club and its social significance the book offers a fresh and fascinating perspective on one of Canada's greatest sports teams [The Britannias](#) Alice Albinia, 2024-02-27 Longlisted for the Ondaatje Prize and the Women's Prize for Non Fiction Shortlisted for the Stanford Travel Writing Award A dazzlingly brilliant book Hannah Dawson editor of The Penguin Book of Feminist Writing A revelatory portrait of Britain through its islands The Britannias weaves history myth and travelogue to rewrite the story of this island nation From Neolithic Orkney Viking Shetland and Druidical Anglesey to the joys and strangeness of modern Thanet The Britannias explores the farthest reaches of Britain's island topography once known by the collective term Britanniae the Britains This expansive journey demonstrates how the smaller islands have wielded disproportionate influence on the mainland becoming the fertile ground of political cultural and technological innovations that shaped history throughout the archipelago In an act of feminist inquiry personal adventure and literary quest Alice Albinia embarks on a series of journeys that traverse Britain and reach beyond its contemporary borders from Europe to the Caribbean Ireland to Scandinavia She walks the coastlines of Lindisfarne sails through the Hebrides archipelago and bikes into Westminster at dawn As she takes us across extravagantly varied island topographies and surveys centuries of history Albinia ranges between languages and genres and through disparate island cultures She talks to stubbornly independent islanders and searches for archaeological and linguistic traces of island identities discovering distinct traditions and resistance to mainland control Trespassing into the past to understand the present The Britannias uncovers an enduring and subversive mythology of islands ruled by women Albinia finds female independence woven through Roman colonial reports and Welsh medieval poetry Restoration utopias and island folk songs These neglected epics offer fierce feminist countercurrents to mainstream narratives of British identity and shed new light on women's status in the body politic today Vivid perceptive and disruptive The Britannias boldly upturns established truths about Britain while revealing its suppressed and forgotten beauty **Mining in Latin America** Kalowatie

Deonandan, Michael L. Dougherty, 2016-07-15 The last two decades have witnessed a dramatic expansion and intensification of mineral resource exploitation and development across the global south especially in Latin America This shift has brought mining more visibly into global public debates and spurred a great deal of controversy and conflict This volume assembles new scholarship that provides critical perspectives on these issues The book marshals original empirical work from leading social scientists in a variety of disciplines to address a range of questions about the practices of mining companies on the ground the impacts of mining on host communities and the responses to mining from communities civil society and states The book further explores the global and international causes consequences and innovations of this new era of mining activity in Latin America Key issues include the role of Canadian mining companies and their investment in the region and to a lesser



extent the role of Chinese mining capital Several chapters take a regional perspective while others are based on empirical data from specific countries including Bolivia Brazil El Salvador Guatemala and Peru **Gringolandia** Matthew Hayes, 2018-11-13 A telling look at today's reverse migration of white middle class expats from north to south through the lens of one South American city Even as the migration crisis from the Global South to the Global North rages on another lower key and yet important migration has been gathering pace in recent years that of mostly white middle class people moving in the opposite direction Gringolandia is that rare book to consider this phenomenon in all its complexity Matthew Hayes focuses on North Americans relocating to Cuenca Ecuador the country's third largest city and a UNESCO World Heritage Site Many began relocating there after the 2008 economic crisis Most are self-professed economic refugees who sought offshore retirement affordable medical care and or a lower cost location Others however sought adventure marked by relocation to an unfamiliar cultural environment and to experience personal growth through travel illustrative of contemporary cultures of aging These life projects are often motivated by a desire to escape economic and political conditions in North America Regardless of their individual motivations Hayes argues such North South migrants remain embedded in unequal and unfair global social relations He explores the repercussions on the host country from rising prices for land and rent to the reproduction of colonial patterns of domination and subordination In Ecuador heritage preservation and tourism development reflect the interests and culture of European descendent landowning elites who have most to benefit from the new North South migration In the process they participate in transnational gentrification that marginalizes popular traditions and nonwhite mestizo and indigenous informal workers The contrast between the migration experiences of North Americans in Ecuador and those of Ecuadorians or others from such regions of the Global South in North America and Europe demonstrates that in fact what we face is not so much a global migration crisis but a crisis of global social justice

The Handbook of White-Collar Crime Melissa L. Rorie, 2019-09-13 A comprehensive and state of the art overview from internationally recognized experts on white collar crime covering a broad range of topics from many perspectives Law enforcement professionals and criminal justice scholars have debated the most appropriate definition of white collar crime ever since Edwin Sutherland first coined the phrase in his speech to the American Sociological Society in 1939 The conceptual ambiguity surrounding the term has challenged efforts to construct a body of science that meaningfully informs policy and theory The Handbook of White Collar Crime is a unique re-framing of traditional discussions that discusses common topics of white collar crime who the offenders are who the victims are how these crimes are punished theoretical explanations while exploring how the choice of one definition over another affects research and scholarship on the subject Providing a one volume overview of research on white collar crime this book presents diverse perspectives from an international team of both established and newer scholars that review theory policy and empirical work on a broad range of topics Chapters explore the extent and cost of white collar crimes individual as well as organizational and macro level

theories of crime law enforcement roles in prevention and intervention crimes in Africa and South America the influence of technology and globalization and more This important resource Explores diverse implications for future theory policy and research on current and emerging issues in the field Clarifies distinct characteristics of specific types of offences within the general archetype of white collar crime Includes chapters written by researchers from countries commonly underrepresented in the field Examines the real world impact of ambiguous definitions of white collar crime on prevention investigation and punishment Offers critical examination of how definitional decisions steer the direction of criminological scholarship Accessible to readers at the undergraduate level yet equally relevant for experienced practitioners academics and researchers The Handbook of White Collar Crime is an innovative substantial contribution to contemporary scholarship in the field

**Global Governance and Rules for the Post-2015 Era** Jose Antonio Alonso, José Antonio Ocampo, 2015-08-27 This book is available as open access through the Bloomsbury Open Access programme and is available on [bloomsburycollections.com](http://bloomsburycollections.com) Attention is increasingly being paid to the conceptualization of the sustainable development agenda that should guide global development efforts beyond 2015 New trends are shaping the international environment suggesting that the world emerging from the recent economic and financial crisis will probably be very different from the one we have known so far The emerging issues demand new concerted responses and new international efforts which will have to be framed by new rules and more democratic and inclusive mechanisms of global governance Global Governance and Rules for the Post 2015 Era provides a unique assessment of global rules and governance a reflection of how global rules have been shaping development experiences and outcomes an identification of the shortcomings of current global governance mechanisms and innovative suggestions for reforming and improving them The various chapters analyse whether current rules and governance structures enables the building of effective responses against international problems and promote a fair distribution of development opportunities among countries This book is a timely contribution to the discussions on a new global development agenda undertaken under the leadership of the United Nations It reflects the outcome of a research programme by a group of independent development experts brought together by the United Nations Committee for Development Policy CDP a subsidiary body of the Economic and Social Council It will be of interest to policymakers worldwide experts of international agencies scholars students and the wider public

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