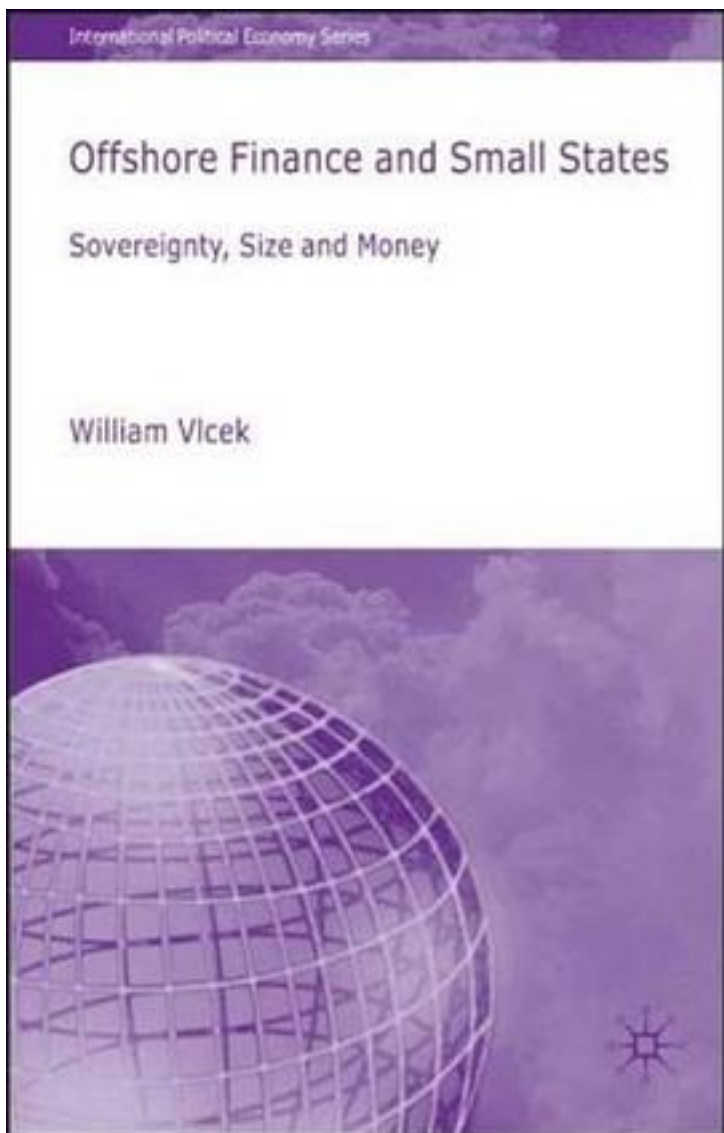


# Offshore Finance and Small States



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出版者:

出版时间:2008-9

装帧:

isbn:9780230522206

Sovereignty, size and money are the three defining characteristics for the offshore financial centre in the Caribbean. The conflict at the centre of this study involves the attempt by a group of large developed countries to force small developing countries to change their domestic tax laws. Looking first at the international harmful tax competition project begun in 1998, the book then demonstrates the important economic contribution provided by an offshore financial centre to a small country. From this analysis the author demonstrates the motivations behind the individual and collective actions taken by small countries to resist the project. By standing firm against the pressure to change their laws they demonstrated the continued relevance of sovereignty in international society, and most especially its importance to the small post-colonial country. The book contributes to wider debates involving globalization, development and international finance with its analysis of the under-researched topic of offshore finance.

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