

Accounting Forum >

Volume 29, 2005 - Issue 3: Tax avoidance and global development

124 Views | 18 CrossRef citations to date | 0 Altmetric

Original Articles


South Pacific tax havens: From leaders in the race to the bottom to laggards in the race to the top?


J.C. Sharman 

Pages 311-323 | Published online: 28 Feb 2019

 Cite this article  <https://doi.org/10.1016/j.accfor.2005.03.006>

Sample our
Economics, Finance,
Business & Industry Journals
>> **Sign in here** to start your access
to the latest two volumes for 14 days

 Full Article  Figures & data  References  Citations  Metrics

 Reprints & Permissions [Read this article](#)

Abstract

This paper examines the fortunes of South Pacific tax havens in light of recent international campaigns to raise minimum regulatory standards. The paper is structured around three puzzles. The first is that although offshore sectors have generated meagre returns and are now associated with rising costs, this has not prevented existing offshore sectors from continuing to flourish. Secondly, the paper examines the role of international campaigns to raise minimum regulatory standards. The paper is structured around three puzzles. The first is that although offshore sectors have generated meagre returns and are now associated with rising costs, this has not prevented existing offshore sectors from continuing to flourish. Secondly, the paper examines the role of international campaigns to raise minimum regulatory standards.

About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click "Settings". For further information about the data we collect from you, please see our [Privacy Policy](#).

Accept All

Essential Only

Settings

Related research

People also read

Recommended articles

Cited by
18

Canaries in the Coal Mine: Tax Havens, the Decline of the West and the Rise of the Rest [>](#)

J. C. Sharman

New Political Economy

Published online: 3 Feb 2012

About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click “Settings”. For further information about the data we collect from you, please see our [Privacy Policy](#).

 Accept All

Essential Only

Settings



Information for

Authors

R&D professionals

Editors

Librarians

Societies

Opportunities

Reprints and e-prints

Advertising solutions

Accelerated publication

Corporate access solutions

Open access

Overview

Open journals

Open Select

Dove Medical Press

F1000Research

Help and information

Help and contact

Newsroom

All journals

Books

Keep up to date

Register to receive personalised research and resources by email



Sign me up



Copyright © 2024 Informa UK Limited Privacy policy Cookies Terms & conditions

Accessibility



Taylor & Francis Group
an informa business

Registered in England & Wales No. 3099067
5 Howick Place | London | SW1P 1WG

About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click "Settings". For further information about the data we collect from you, please see our [Privacy Policy](#).

Accept All

Essential Only

Settings