

Accounting Forum >

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

153 Views | 19 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

**We Care About Your Privacy**

We and our 883 partners store and access personal data, like browsing data or unique identifiers, on your device. Selecting I Accept enables tracking technologies to support the purposes shown under we and our partners process data to provide. Selecting Reject All or withdrawing your consent will disable them. If trackers are disabled, some content and ads you see may not be as relevant to you. You can resurface this menu to change your choices or withdraw consent at any time by clicking the Show Purposes link on the bottom of the webpage. Your choices will have effect within our Website. For more details, refer to our Privacy Policy. [Here](#)

We and our partners process data to provide:

- Use precise geolocation data. Actively scan device

I Accept

Reject All

Show Purposes



Keywords:


### Related Research Data

Regional Blocks and Imperial Legacies

Source: Wiley

Re-regulating offshore finance?

Source: Wiley

Linking provided by  ScholarSplorer

## Related research

People also read

Recommended articles

Cited by  
19



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

Accessib

Registered  
5 Howick Pl

or & Francis Group  
orma business

