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Volume 91, 2015 - Issue 3696 | 4 | 57  
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Editorials

# Editorial Introduction to the Special Section: Deconstructing Offshore Finance

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Pages 237-249 | Published online: 22 Oct 2015

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## abstract

Recent scandals involving large corporations including Amazon, Apple, Google, Starbucks, and HSBC have highlighted the problems of tax avoidance, evasion, and offshore financial activities. Considering their significance to growing inequality and financial instability, renewed media and public attention is well justified, and new research on these topics urgent. At the same time, however, there is confusion in the very use of the term offshore finance. Some apply it interchangeably with tax havens; others go as far as to use it as a synonym of international finance. We argue that offshore finance needs a precise definition and careful positioning in a broader economic geographical framework. We suggest a definition based on the legal and accounting, in addition to financial, aspects of offshore finance, and we propose the concept of global financial networks to situate offshore jurisdictions and offshore

finance in the firm-territory nexus and in relation to global production networks. This sets the stage for the three research articles presented in this issue, which map

offshore financial networks at global and regional scales, and investigate their causes and mechanisms.

offshore finance

tax havens

financial centers

globalization

## Acknowledgments

The editors and the authors of papers presented in this theme issue would like to thank all other participants in the seminar Deconstructing Offshore Finance held in Oxford on September 2–3, 2013: Jonathan Beaverstock, John Christensen, Juncheng Dai, Adam Dixon, Ewald Engelen, Rodrigo Fernandez, Sarah Hall, Barbara Kowalczyk-Hoyer, Robert Kudrle, Jason Mosley, Mike Rafferty, Michael Viehs, William Vlcek, Thomas Wainwright, Duncan Wigan, Their presentations and discussions enriched our understanding of the topic. We greatly owe Yuko Aoyama, who worked patiently and tirelessly with us to bring this issue to fruition, as well as the anonymous referees, who provided detailed and constructive comments on the articles. The seminar would not be possible without the financial and organizational support of the Smith School of Enterprise and the Environment, Oxford University, and St. Peter's College Oxford, which hosted the seminar. Finally, our special thanks go to Patrizia Ferrari from the Smith School for her perfect management of the seminar.



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