## **Bibliography**

- Aliber, R. (1979). 'Monetary Aspects of Offshore Markets', The Columbia Journal of World Business 14(3): 8.
- R. Baldwin. and M. Cave (1999). *Understanding Regulation: Theory, Strategy and Practice*, Oxford University Press, Oxford.
- Edwards, F. (1981). "The new "International Banking Facility": a study in regulatory frustration", *Columbia Journal of World Business*, 16.
- Financial Action Task Force (2006). 'Summary of the Third Mutual Evaluation Report on Anti-Money Laundering and Combating the Financing of Terrorism United States of America'.
- —— (2005). 'Summary of the Third Mutual Evaluation Report Anti-Money Laundering and Combating the Financing of Terrorism: Australia', <www.fatf-gafi. org/dataoecd/22/38/35509034.pdf >
- —— (2005). 'Summary of the Third Mutual Evaluation Report Anti-Money Laundering and Combating the Financing of Terrorism: Ireland', <www.fatf-gafi.org/dataoecd/63/29/36336845.pdf>.
- General Accountability Office (2006). 'Company Formations: Minimal Ownership', <a href="http://www.gao.gov/new.items/d06376.pdf">http://www.gao.gov/new.items/d06376.pdf</a>>
- Griffith, R. and Kemm, A. (2004). 'What Has Been the Tax Competition Experience of the Last Twenty Years?', Institute of Fiscal Studies and University College, London, WP04/05.
- Hudson, A. (1998). 'Beyond the Borders: Globalisation, Sovereignty and Extraterritoriality', <a href="http://www.alanhudson.org.uk/borders.pdf">http://www.alanhudson.org.uk/borders.pdf</a>>
- International Monetary Fund (2004). 'Offshore Financial Centers: The Assessment Program An Update', < http://www.imf.org/external/np/mfd/2004/eng/031204.pdf>
- International Trade and Investment Organization (2003). 'Levelling the Playing Field', Proposal by the ITIO to the OECD Global Tax Forum, Ottawa, Canada, 14–15 October 2003.
- —— (2005). 'Levelling the Playing Field', OECD Global Tax Forum, Melbourne, 15–16 November 2005 < http://www.itio.org/documents/melbourne\_itio\_oecd\_paper\_nov\_05.pdf>
- —— (2006). Global Transparency, Exchange of Tax Information and Small Nations Much Has Been Done, But More Is Needed to Ensure a Level Playing Field <a href="http://www.itio.org/documents/itio\_oecd\_final.pdf#search=%22">http://www.itio.org/documents/itio\_oecd\_final.pdf#search=%22</a>'vicious%20circle'%22>
- Owens, Jeffrey (2002). 'The OECD Work on Tax Havens', Centre for Tax Policy and Administration (OECD), presented at Friedrich Ebert Foundation Conference on 'Money Laundering and Tax Havens The Hidden Billions for Development'.
- Johns, R. (1983). Tax Havens and Offshore Finance, Pinter, London.
- Kudrle, Robert (2005). 'US Defection from the OECD "Harmful Tax Competition" Project: Rhetoric and Reality', Hubert Humphrey Institute, University of Minnesota.

- Langer, M. (2002). 'The Outrageous History of Caribbean Tax Treaties with OECD Member States', Tax Notes International, 10 June 2002: 1187–99.
- Leibfritz, W., Thornton, J. et al. (1997). 'Taxation and Economic Performance', OECD Economics Department Working Paper No. 176, OECD/GD(97)107.
- Nye Jr, J. (2003). 'The "Democracy Deficit" in the Global Economy: Enhancing the Legitimacy and Accountability of Global Institutions', Task Force Report #57 The Trilateral Commission.
- O'Brien, R. (1992). *Global Financial Integration: The End of Geography*. Royal Institute of International Affairs, London.
- OECD (1998). 'Harmful Tax Competition: An Emerging Global Issue.' <a href="http://www.oecd.org/dataoecd/33/0/1904176.pdf">http://www.oecd.org/dataoecd/33/0/1904176.pdf</a>>.
- —— (2000). 'List of 35 "Tax Havens"', <a href="http://www.oecd.org/dataoecd/60/11/2664514">http://www.oecd.org/dataoecd/60/11/2664514</a>.

  pdf>
- —— (2002). 'Agreement on Exchange of Information on Tax Matters', <a href="http://www.oecd.org/dataoecd/5/43/2082215.pdf">http://www.oecd.org/dataoecd/5/43/2082215.pdf</a>>
- (2004). 'The OECD'S Project on Harmful Tax Practices: The 2004 Progress Report' (Berlin Report) <a href="http://www.oecd.org/dataoecd/60/33/30901115.pdf">http://www.oecd.org/dataoecd/60/33/30901115.pdf</a>>
- —— (2006). 'Tax Co-operation: Towards a Level Playing Field 2006 Assessment by the Global Forum on Taxation'.
- Rawlings, G. (2005). 'Responsive Regulation, Multilateralism, Bilateral Tax Treaties and the Continued appeal of Offshore Finance Centres', working paper No. 74, Centre for Tax System Integrity Research, School of Social Sciences, Australian National University, Canberra.
- Rawls, J. (2003). *Justice as Fairness: A Restatement*, Harvard University Press, Cambridge, MASS.
- Society of Trust and Estate Practitioners (2005). 'Deconstructing National Tax Blacklists: Removing the Obstacle to Cross-Border Trade in Financial Services', Report prepared for the STEP, presented at the 'Beyond the Level Playing Field?' symposium, London, 19 September 2005.
- Teather, R. (2005). 'The Benefits of Tax Competition', Institute of Economic Affairs, London.
- UNCTAD (2002). 'Experiences with Bilateral and Regional Approaches to Multilateral Cooperation in the Area of Long-Term Cross-Border Investment, Particularly Foreign Investment', Trade and Development Board', Commission on Investment, Technology, and Related Financial Issues, Expert Meeting in Geneva, 12–14 June 2002, <a href="http://www.unctad.org/en/docs/c2em11d2\_en.pdf">http://www.unctad.org/en/docs/c2em11d2\_en.pdf</a>>
- Wechsler, W. F. (2001). 'Follow the Money', Foreign Affairs, 80: 40.
- Wise, D. (1982). 'International Banking Facilities and the Future of Off-Shore banking', 6 Fletcher Forum.