

*Havens
in a Storm*

THE STRUGGLE FOR
GLOBAL¹ TAX REGULATION

J. C. SHARMAN

CORNELL UNIVERSITY PRESS

Ithaca and London

CONTENTS

Acknowledgments	ix
Introduction	1
1. Death, Taxes, and Tax Havens	20
2. Regulative Norms and Inappropriate Means	49
3. Hearts and Minds in the Global Arena	70
4. Reputation, Blacklisting, and the Tax Havens	101
5. The OECD Rhetorically Entrapped	127
6. Implications for Policy and Theory	149
Notes	163
Bibliography	191
Index	207