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Tax havens are now an essential component of financial and economic globalization, but their impact has been uneven. We distinguish the impact they have had on the developed world, which we discuss in this chapter, from their impact on developing countries, which is the subject of the next chapter.

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Tax Havens: How Globalization Really Works Ronen Palan , Richard Murphy , Christian Chavagneux From the Cayman Islands and the Isle of Man to the Principality of Liechtenstein and the state of Delaware, tax havens offer lower tax rates, less stringent regulations and enforcement, and promises of strict secrecy to individuals and corporations alike.

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