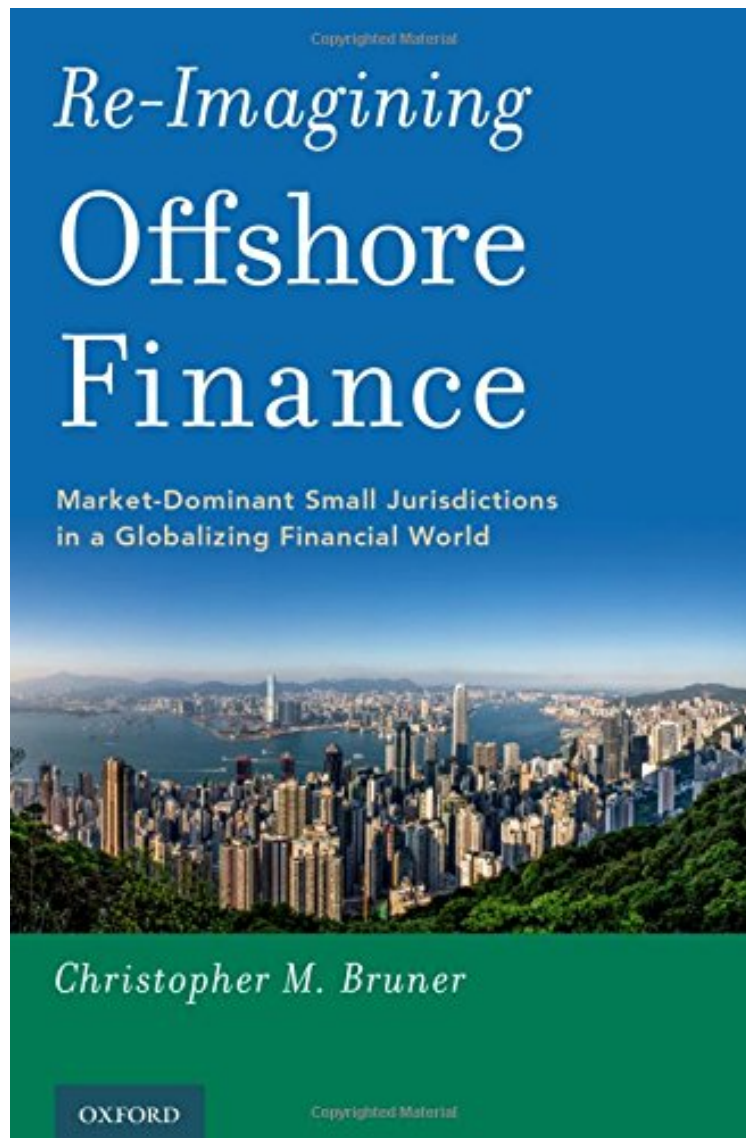


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Re-Imagining Offshore Finance: Market-Dominant Small Jurisdictions in a Globalizing Financial World

Christopher M. Bruner

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Small jurisdictions have become significant players in cross-border corporate and financial services. Their nature, legal status, and market roles, however, remain under-theorized. Lacking a sufficiently nuanced framework to describe their functions in cross-border finance - and the peculiar strengths of those achieving global dominance in the marketplace - it remains impossible to evaluate their impacts in a comprehensive manner. This book advances a new conceptual framework to refine the analysis and direct it toward more productive inquiries. Bruner canvasses extant theoretical frameworks used to describe and evaluate the roles of small jurisdictions in cross-border finance. He then proposes a new concept that better captures the characteristics, competitive strategies, and market roles of those achieving global dominance in the marketplace - the "market-dominant small jurisdiction" (MDSJ). Bruner identifies the central features giving rise to such jurisdictions' competitive strengths - some reflect historical, cultural, and geographic circumstances, while others reflect development strategies pursued in light of those circumstances. Through this lens, he evaluates a range of small jurisdictions that have achieved global dominance in specialized areas of cross-border finance, including Bermuda, Dubai, Singapore, Hong Kong, Switzerland, and Delaware. Bruner further tests the MDSJ concept's explanatory power through a broader comparative analysis, and he concludes that the MDSJs' significance will likely continue to grow - as will the need for a more effective means of theorizing their roles in cross-border finance and the global dynamics generated by their ascendance.

"Christopher Bruner's important and timely book convincingly argues that we need to take seriously a handful of small jurisdictions that, for better and worse, have managed to compete for ever-increasing shares of the market for cross-border finance. Through a careful study of the institutional features of a number of jurisdictions, Bruner identifies a special group, 'market-dominant small jurisdictions', that have excelled in this competition, and distills the essential factors leading to their success. This is a major contribution to the literature." --Erin O'Hara O'Connor, Dean and McKenzie Professor of Law, Florida State University College of Law "Are tax havens good or bad? Professor Bruner brings a fresh new perspective to this tantalizingly simple question in his book *Re-Imagining Offshore Finance*. By engaging an impressively broad scope of literatures and breaking through old, unhelpful labels, Bruner is able to identify fascinating new themes in offshore tax and financial competition. In bringing to light the concept of 'market-dominant small jurisdictions', Bruner helps move the intellectual debate forward in a truly novel and important way." --Adam Rosenzweig, Vice Dean for Academic Affairs and Professor of Law, Washington University School of Law

About the Author Christopher M. Bruner is Professor of Law at the University of Georgia School of Law. His teaching and scholarship focus on a range of corporate and transactional subjects, including Corporations, Corporate Finance, Deals and Comparative Corporate Law. He conducted comparative research as a visitor to the law faculties of the University of Cambridge, the University of Hong Kong, the University of Leeds, the University of Sydney, the University of Toronto, and the National University of Singapore. He is the author of *Corporate Governance in the Common-Law World: The Political Foundations of Shareholder Power* (2013), and his articles have appeared in a variety of law and policy journals. He received his A.B., M.Phil., and J.D. from the University of Michigan, the University of Oxford, and Harvard Law School, respectively.