

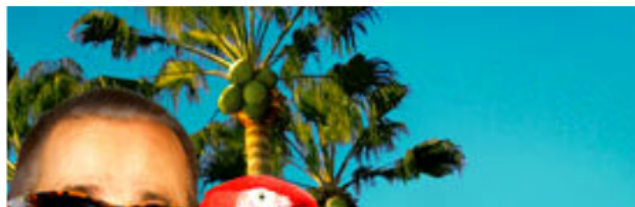


# Tax Havens

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## WHAT ARE TAX HAVENS ?

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What is the meaning of  
the term : TAX HAVEN

Let's Split the words !!

## TAX HAVEN

Advantages and disadvantages



## ADVANTAGES

# WHAT ARE TAX HAVENS ?

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What is the meaning of the term : TAX HAVEN

Let's Split the words !!

**Tax**

+

**Haven**



Fee paid to the government



A place of safety



It is a place where you are safe from taxes of your government

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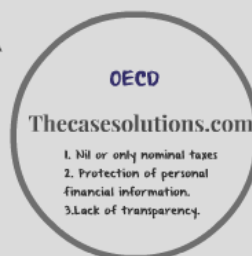
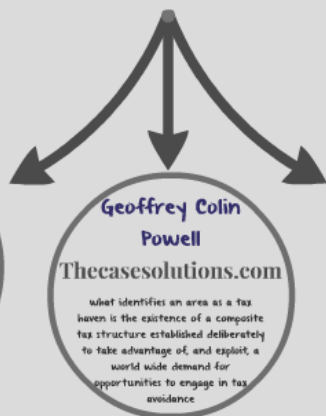
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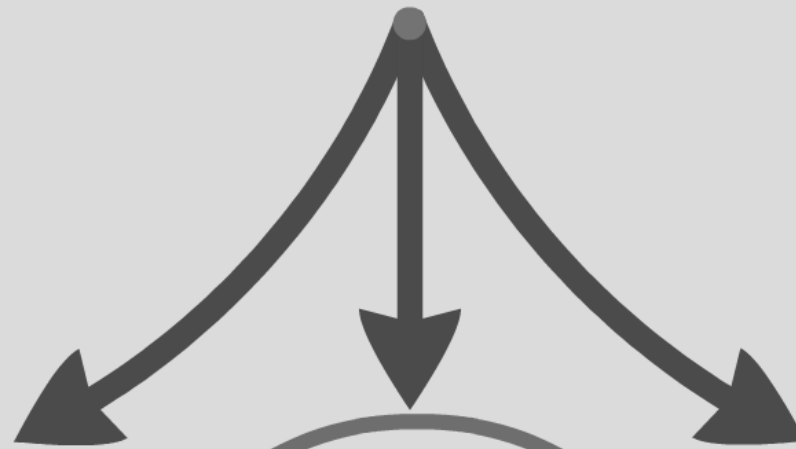
## Other definitions

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## Oxford definition

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A state, country or territory where certain taxes are levied at a low rate or not at all

## Geoffrey Colin Powell

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what identifies an area as a tax haven is the existence of a composite tax structure established deliberately to take advantage of, and exploit, a world wide demand for opportunities to engage in tax avoidance

## OECD

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1. Nil or only nominal taxes
2. Protection of personal financial information.
3. Lack of transparency.



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