paign for UN reinscription for French Polynesia. Maohi independence leader Oscar Manutahi Temaru and Senator for French Polynesia Richard Tuhe-iava mobilized diplomatic assistance from Forum Island Countries and the Non-Aligned Movement, in the face of reservations from Canberra, Washington, and Paris. France’s ambassador to the United Nations, Gérard Araud, worked hard—but unsuccessfully—to derail the effort by Pacific diplomats, believing “the question raised by Oscar Temaru must remain a franco-French affair, and the United Nations should not interfere with French political life, because France recognizes the right of people to self-determination. France challenges the legitimacy of the Decolonization Committee, as it has done since its creation in 1961” (77).

Today, the importance of international scrutiny of France’s colonies is highlighted by a December 2013 UNGA resolution calling for a UN mission to study the environmental, health, and social impacts of thirty years of French nuclear testing.

The great strength of this book is the use of archival material and government documents to outline the perceptions of the French government as it engages with critics of its nuclear and colonial policies in the Pacific. As New Caledonia moves to a new political status, with a referendum on self-determination proposed before 2018, this analysis of French perspectives is all the more important.

There are occasional errors in dates and names (for example, it should be Ratu Sir Kamisese [not “Kimisese”] Mara) and the odd grating reference to “Anglo-Saxons.” But these minor problems are overshadowed by the wealth of detailed analysis and compelling archival evidence.

Regnault’s studies on nuclear testing, Tahitian nationalism, and French policy in the region deserve a wider audience in the anglophone Pacific. A translation of this book into English would serve scholars, policy makers, and the indigenous peoples who are seeking to end French colonialism in the twenty-first century.

NIC MACLELLAN
Melbourne, Australia

* * *


Once viewed as pathways for former island colonies to create economic growth, tax havens in a post–September 11th world have increasingly been critiqued for their links to money laundering, corporate bankruptcies, fraud, political corruption, tax evasion, drug and arms shipments, and terrorism. But who do tax havens benefit and why do so many countries in the Pacific host them? Anthony Van Fossen provides a comprehensive, methodical account of how tax havens and offshore financial centers (OFCS) have proliferated across the Pacific region since the 1960s, arguing that they have “transformed the Pacific Islands” in which they are located. Van Fossen provides a new vision of the Pacific Ocean, dotted with tax havens and ships bearing flags of convenience, existing in a virtual space
beyond regulation, and buffeted by the tides of global capital and the recent countermeasures against tax havens.

A tax haven is “a jurisdiction which allows residents or foreigners to minimise their tax payments” (341). An OFC “is a tax haven jurisdiction which has at least one significant institution primarily oriented towards accepting deposits and investment funds, and where the intentional government polity is oriented towards attracting the business of foreigners . . . to allow foreigners to minimise taxes, regulation, loss of assets, unwanted financial disclosure and forced disposition of property” (341). According to Van Fossen, OFCs also increase the power of transnational corporations over the global system by allowing them to remain stateless and unregulated (14). Although estimates are necessarily vague, it appears that around A$2.1 trillion was laundered through OFCs in 2005, while the total assets of OFCs were estimated in 2005 as being A$11.5 trillion (16–17). (One Australian dollar is approximately US$0.90.)

Van Fossen rightly surmises that “sovereignty is power” and that international legal nomenclature allows the same sovereign status for small Pacific Island states as for larger states (8). Van Fossen’s thesis is that many Pacific Island states have used their postcolonial sovereignty to create and maintain tax havens, with the most successful being located in Sāmoa, Vanuatu, the Marshall Islands, and the Cook Islands, all of which have elaborate legal structures “favouring the internationalisation of capital . . . [and that] minimise state regulation and privilege private ownership” (11). The link between sovereignty and tax havens is made clear. What is less clear is whether any substantial benefits flow to Pacific Island countries that host tax havens. In the case of Vanuatu, Van Fossen points to levels of local employment (707 local Ni-Vanuatu employed and 85 expatriates in 2010); contributions to gross domestic product (a reasonably substantial 10 percent in 2008); as well as the role played in propping up the currency and minimizing foreign debt through foreign exchange earnings (A$22.9 million in 2006) (58–59). Finally, Vanuatu receives significant flag-of-convenience shipping fees handled by the privately run Vanuatu Maritime Authority, of which a proportion is given to the Vanuatu government—in 2010, A$1.9 million (62–63).

OFCs in the Pacific take one of the following organizational forms: isolates, foreign professional monopoly agencies, or subcultures (33). Isolates operate outside the global offshore financial sector communities and are viewed as reasonably unstable; they operate in Norfolk Island, Nauru, Tonga, Palau, the Northern Marianas, Guam, Tuvalu, Kiribati, and (until 1990) the Marshall Islands (34). OFCs that operate as foreign professional monopoly agencies are viewed as more professional, with a long-term contract or fee-splitting payment with the “host” country (38); they include the Marshall Islands, which is run by the International Registries Incorporated Company out of Virginia, and Niue, which is operated by the Mossack Fonseca law office located in Panama (37). Subcultures exist in the OFCs of Vanuatu, the Cook Islands, and Sāmoa, all of which are directly involved in the global offshore com-
munity and often supported by the formal banking sector (most notably the ANZ and Westpac banks). In each subculture, domestic trustee companies, legal and accounting firms, fund managers, and company registration agents based in the country offer services to offshore clients (40).

OFC subcultures are often extremely politically influential in the countries in which they operate. My own work as legal advisor to the current minister for lands in Vanuatu, Ralph Regenvanu, suggests that many foreign investors in land have links to the offshore financial sector in Vanuatu. Real estate advertisements that describe Vanuatu as paradise also promote “economic redemption” or what the “French call a financial paradise (paradis fiscal)” (4). Flows of funds in and out of offshore financial sectors can be easily directed into the purchase of land in Vanuatu, and the sectors are interlinked. In a 1999 article in Canberra Anthropology (22 [2]: 37–50), titled “Villages, Islands and Tax Havens,” Greg Rawlings wrote of Vanuatu, “When islands and their enclaves promote themselves as tax havens, they in a sense attract new kinds of ‘beachcombers’—bankers, investors, financiers, expatriates—who temporarily colonise their shores” (Rawlings 1999, 48). While the work of the current minister of lands is beyond reproach, many key actors within the Vanuatu state are influenced by the interests of the investor community. Van Fossen also provides a detailed account of the links between a United States–led movement to establish libertine tax havens; the pre-independence speculative land grab in Vanuatu; and local political movements like the secessionist movement led by Jimmy Stevens (see chapter 3).

A description of the use of flags of convenience (FOCs) provides one of the most fascinating chapters of Van Fossen’s book. Flags of convenience enable ships to operate under the flag of a particular host country by providing a “floating” equivalent of a Swiss bank account in which the shipping company is offered financial and taxation incentives (often linked to the tax haven) as well as reduced wages, low labor and environmental standards, and poor safety standards for the crew (154–155). Flags of convenience have been linked to large-scale environmental disasters as well as to unregulated and illegal fishing. Van Fossen connects the rise in the use of Pacific Island countries’ flags of convenience to the recognition of the strategic importance of the Pacific Ocean and the limited capacity of Pacific states to appropriately police the waters within their respective jurisdictions. Thus he concludes, depressingly, “The extension of FOCs throughout the Pacific has grave implications for the protection of the ocean and its resources” (167).

Equally absorbing is Van Fossen’s chapter on the development of the offshore gambling sector in the Pacific. Vanuatu led in the development of the offshore gambling sector, which remained closely linked to the offshore financial sector, but Cook Islands, Norfolk Island, and Palau also made attempts to develop the sector. However, the development of the offshore gambling sector has so far proved unsuccessful in the Pacific.

Global capital flows are often linked to the political economy of
resource extraction. The challenge for future scholars is to take Van Fossen’s work further by exploring in greater detail the political economy of tax havens and the agency of states and of key actors within the state. Such work would go further in describing who benefits from the maintenance of tax havens and offshore financial centers and how these key actors are able to ensure that Pacific Island states continue to protect their pecuniary interests. Van Fossen describes the world of offshore havens as a kind of “meeting place—a point of intersection between different spheres which may be separated onshore, a channel joining the white, grey and black economies, where the legitimate world makes contact with the underworld. Lawyers, accountants, bankers and investment advisors may serve criminal and legitimate businesses, allowing them to transact with each other, and even contact local politicians for additional opportunities” (5). Offshore tax havens also provide a meeting place for the global forces of capital, the emplaced local and idealized “fiscal paradise.” What is needed is a deep ethnography of this meeting place in countries in the Pacific that illuminates the connections between key players and the coalitions of interest formed. In the meantime, Van Fossen offers readers a wide-ranging and extensive look at the murky world of tax havens and offshore financial centers as they operate in Pacific countries.

SIOBHAN MCDONNELL
The Australian National University

* * *

Jay Dobbin, who passed away the year this book was published, identified the goal of his study as a descriptive reconstruction of preindustrial Micronesian religions. It was a formidable task, given the dynamic and varied nature of those belief systems prior to contact, their replacement or diminishment resulting from the widespread adoption of Christianity, and the fragmentary nature of the sources available. Dobbin opted for an older anthropological approach to his topic. He employed a Geertzian understanding of religion as a symbolic meaning system that provides explanation and guidance to human beings. In short, Dobbin sought to understand the religious symbols and accompanying beliefs and practices that gave meaning to Micronesians’ world. The value of this study lies in its presentation of the dynamism, fluidity, and complexity of Micronesian spirituality before and at the time of engagement with continental voyagers, missionaries, researchers, and colonial officials.

The book begins with an introductory chapter that provides definitions; identifies and critiques the ethnographic, linguistic, and archaeological sources on which it draws; and offers an overview of Micronesian religions. There follow individual chapters on the Chuukic-speaking islands, Pohnpei, Kosrae, the Marshalls, Yap, Palau,