

GREGORY EDWARD RAWLINGS

CURRICULUM VITAE

Current position: Lecturer, School of Archaeology & Anthropology
Faculty of Arts, AD Hope Building 14, The Australian National
University, Canberra ACT 0200, Australia

Nationalities: Dual Australian/New Zealand Citizen

Date of Birth: 19 September 1970

Telephone number: + (61) (2) 6125 0526
Facsimile + (61) (2) 6125 2711
Email: Greg.Rawlings@anu.edu.au

Education and qualifications

2003 Doctor of Philosophy (PhD), The Department of Anthropology, Research School of Pacific and Asian Studies, The Australian National University, Canberra, Australia.

1993 Bachelor of Arts with Honours (First Class) (BA Hons), Social Sciences with major in Social Anthropology, Massey University, Palmerston North, New Zealand.

1992 Bachelor of Arts (BA), Social Sciences with major in Social Anthropology, Massey University, Palmerston North, New Zealand.

Languages

English
Bislama (the *lingua franca* of Vanuatu)

Areas of Research Interest

Globalisation, transnationalism, regulation, money laundering, taxation, offshore finance centres, citizenship, legal, political & economic anthropology, public policy, governance, corruption, corporate crime, accountability, oversight institutions, land tenure & property rights, urbanisation and the politics of representation in the social sciences.

Employment Record

- February 2006–Present: Lecturer, School of Archaeology and Anthropology, ANU College of Arts and Social Sciences.
- July 2002–July 2005: Post-Doctoral Fellow, Centre for Tax System Integrity, RegNet, RISS, The ANU.
- 1998-2002: Executive Assistant, Pacific Manuscripts Bureau, The ANU
- 2000: Lecturer, Department of Archaeology and Anthropology, The ANU.
- 1998: Tutor, The Jabal Aboriginal and Torres Strait Islander Student Centre, The ANU.
- 1998: Tutor, The Goolangullia Aboriginal Tutorial Assistance Scheme, Extension

- Services, University of Western Sydney.
- 1997: Tutor, Department of History and Politics, University of the South Pacific, Emalus Campus, Port Vila, Republic of Vanuatu.
- 1991–1994: Tutor, and Graduate Assistant, Department of Social Anthropology, Massey University, New Zealand.

Current teaching

- ANTH2129 & ANTH6515 *Crossing Borders: Diasporas and Transnationalism*
- ANTH 2131 & ANTH6517 *Cultures in Motion: The Anthropology of Globalisation*

Honours level supervision and post graduate advisory positions

Currently advisor to four PhD students at the ANU, pursuing doctoral research on the following topics:

- *Emerging Taboos on Small Arms and Dirty Money: Incorporating Weak States into International Society* (International Relations)
- *Kastom and Criminal Justice in Vanuatu: Towards a Peaceful Future* (Law)
- *The Future of the Local Tobacco Industry: A Comfort Blanket for a Rural Community in North-East Victoria?* (Sociology)
- *Promoting Human Rights: Analysing NGO Practices in a Thai Context* (Anthropology)
- 2002: Supervisor, Australian National Internships Program, Research School of Social Sciences, ANU. Thesis title *Money laundering and the Pacific Islands – A Research Report prepared for The Senate Foreign Affairs, Defence and Trade Committee and the Australian National Internship Program*

Research grants and external funding

2004-2005	EU €20,000.00 (A\$33,500.00) (grant to project) Dutch Ministry of Finance. Part of a team headed by Professor Brigitte Unger to examine money laundering in The Netherlands.
2005	NZ\$18,000.00 (A\$16,700.00). Open Polytechnic of New Zealand. Commissioned to write the course 74.304 <i>Pacific Studies: Representation and Identity Politics</i> .
2005	UK£10,000.00 (A\$25,000.00). Society of Trust and Estate Practitioners (STEP), London. Commissioned research to investigate “International Financial Services”. Conducted jointly with Dr Jason Sharman, Lecturer, Government and International Relations, School of Economics and Political Science, The University of Sydney.
1990	Massey University Summer Vacation Research (NZ\$3600.00).

Honours and prizes

1994	Shirtcliffe Fellowship (NZ\$6,000.00)
1994	Commonwealth Scholarship and Fellowship Plan. A Commonwealth Scholarship assumed on 18/01/1995 to fund PhD studies at the ANU (A\$70,000.00 approx).
1991	Massey Scholar (NZ\$4,000.00)

Fellowships and visiting appointments

July 2005– Jan2006: Visiting Fellow, RegNet, The ANU
February
& June–July 2005 &
June–July 2006 : Visiting Fellow, School of Economics, The University of Utrecht, The Netherlands. Examined *Money Laundering – its Amounts and its Effects in The Netherlands*.

Short Trip Multi-sited Field Research (Interview Based)

February 2006 **Fiji:** Interviews with stakeholders in the accountability sector examining oversight institutions in Fiji and the Pacific (governance, ombudsmen, auditors-general, financial intelligence units and parliamentary committees) (Funded by State, Society & Governance in Melanesia, RSPAS).

February 2004 **Singapore:** Interviews with lawyers and tax planners specialising in structuring approved arrangements for multinationals and High Wealth Individuals utilising double taxation treaties and entities in multiple jurisdictions (Funded by RSSS).

December 2003-
February 2004 **Guernsey:** Interviews with financial service providers, trustee officers, lawyers, accountants and regulators. This research examined the impact, in terms of compliance costs and changing client-provider relations, of enhanced exchange of information protocols, “Know Your Customer” and due diligence checks, perspectives on the “level playing field” and the EU’s Savings Tax Directive. It has also examined the jurisdiction’s niche markets, such as UK non-domiciled residents and second-generation offshore discretionary trusts for international families (Funded by RSSS).

December 2003 **Andorra:** Interviews with accountants in the Principality of Andorra focusing on client characteristics and their service requirements, private banking, exchange of information procedures and how civil law jurisdictions manage the absence of common law trust provisions through structuring alternative arrangements (for instance, double taxation treaties and tailored private banking facilities) (Funded by RSSS).

November -
December 2002 **Samoa:** Fieldwork and interviews about the social and cultural aspects of the Samoa Offshore Finance Centre and related themes of wage labour, ‘development’ and globalisation (Funded by RSSS).

November 2002 –
November 2004 **Australia:** Fieldwork and interviews with offshore lawyers, accountants, financial planners and regulators about Australian tax haven use in Canberra, Melbourne and Sydney. Fieldwork in medium sized firms and large corporations on identities, values, ethics and the social and cultural positioning of CEOs, managers, directors and key stakeholders in these firms (Funded by RSSS).

Ethnographic Field Research Experience

26 July 1995-

6 June 1997

Vanuatu: Twenty three months ethnographic fieldwork and participant observation in Pango village, Vanuatu researching social inequality, inter-ethnic relations, local history, identity politics, concepts of place, urbanisation, religion, employment patterns, gender, *kastom* (custom) as ideology and practice and socio-economic change in a peri-urban environment (Funded by RSPAS and the Commonwealth Scholarship and Fellowship Plan).

Advisory and Review Positions

- Reviewer of grant applications for the Australian Research Council (ARC)
- Manuscript Reviewer for *The Asia Pacific Journal of Anthropology* (TAPJA) and *Cultural Anthropology*.
- Peer Reviewer for Solomon Islands Accountability Project, AusAID.
- Reviewer of grant applications for the US National Science Foundation.
- Member of Advisory Forum on Pacific Studies at the Open Polytechnic of New Zealand, Wellington.
- Advisor to the Dutch Ministry of Finance on Money Laundering, The Hague.
- Contributor to the Vanuatu National History Project, Vanuatu Cultural Centre, Port Vila. Manuscript reviewer for *The Asia Pacific Journal of Anthropology* and *Cultural Anthropology*.

Refereed Publications

Articles

- (2006) "Taxes and Transnational Treaties: Responsive Regulation and the Reassertion of Offshore Sovereignty". *Law and Policy*, forthcoming 2006.
- Sharman, Jason and Gregory Rawlings. (2006). "National Tax Blacklists: A comparative Analysis." *The Journal of International Taxation*, forthcoming 2006.
- (2005) "Mobile People, Mobile Capital and Tax Neutrality: Sustaining a Market for Offshore Finance Centres". In *Accounting Forum*, Vol. 29, 289-310.
- (2004) "Laws, Liquidity and Eurobonds: The Making of the Vanuatu Tax Haven". In *The Journal of Pacific History*, Vol. 39, No.3: 325-341.
- (2004) "Globalisation and the continuing appeal of offshore finance". In *Oceanic Conference on International Studies*. Conference Proceedings (14-16 July). Australian National University. Canberra. Available at: <http://rspas.anu.edu.au/ir/Oceanic/OCIS Papers/Rawlings.pdf> (20pp typeset)
- Rawlings, Gregory and Valerie Braithwaite (2003). "Voices for Change: Australian Perspectives on Tax Administration". In *Australian Journal of Social Issues – Special Edition: Voices for change, Australian Perspectives on Tax Administration* Vol. 38, No. 3 (August): 263-268.
- (2003) "Cultural Narratives of Taxation and Citizenship: Fairness, Groups and Globalisation". In *Australian Journal of Social Issues – Special Edition: Voices for change, Australian Perspectives on Tax Administration*. Special Issue. Vol. 38, No. 3 (August): 269-305.

- Rawlings, Gregory and Ewan Maidment. (2002). "Losuia District Administration Archives, Kiriwina, Trobriand Islands, Papua New Guinea". In *The Journal of Pacific History*. Vol. 37, No. 2: 255-270.
- (2000) "The Chief Mason, the Expatriate and the Banyan Tree". In *Conversations: Occasional Writings from the Research School of Pacific and Asian Studies*. Brij Lal (ed) Australian National University. Canberra: 61-68.
- (1999) "Foundations of Urbanisation: Port Vila Town and Pango Village, Vanuatu". In *Oceania*. Vol. 70, No.1: 72-86.
- (1999) "Villages, Islands and Tax Havens: The global/local implications of a financial entrepôt in Vanuatu". In *Canberra Anthropology*. Vol. 22, No. 2: 37-50.

Working Papers

- (2005) *Offshore Finance Centres: Institutions of Global Capital and Sites of Cultural Practice*, Working Paper 60. January 2005. Canberra: Centre for Tax System Integrity, The ANU. ISBN 0642 768609. (17pp typeset)
- (2005) *Cultural Narratives of Taxation and Citizenship: Fairness, Groups and Globalisation*, Working Paper 52. Canberra: Centre for Tax System Integrity, The ANU. ISBN 0642 76848 X (36pp typeset)
- (2005) *English Laws and Global Money Markets: The Rise of the Vanuatu Tax Haven*, Working Paper 61. January 2005. Canberra: Centre for Tax System Integrity, The ANU. ISBN 0642 768617. (30pp typeset)
- (2005) *Networks of influence and the management of SME tax compliance in Australia* Working Paper 78. June 2005. Canberra: Centre for Tax System Integrity, The ANU. ISBN.0 642 768 781 (37pp typeset)
- (2005) *Responsive regulation, multilateralism, bilateral tax treaties and the continuing appeal of offshore finance centres*, Working Paper 74. June 2005. Canberra: Centre for Tax System Integrity, The ANU. ISBN 0642 768 749. (24pp typeset)

Reports

- (2006) *Regulating responsively for oversight agencies in the Pacific*. Targeted Research Papers for AusAID. Canberra: State, Society & Governance in Melanesia (SSGM), The ANU (25pp typeset)
- Unger, Brigitte, Greg Rawlings, Melissa Siegel, Joras Ferwerda, Wouter de Kruijf, Madalina Busuioc and Kristen Wokke (2005) *The amounts and effects of money laundering: report for the Dutch Ministry of Finance*. Utrecht: Utrecht School of Economics and the Australian National University (181pp typeset).
- Sharman, Jason and Gregory Rawlings (2005) *Deconstructing national tax blacklists: removing obstacles to cross-border trade in financial services: a report for the Society of Trust and Estate Practitioners*. Sydney and Canberra. University of Sydney and the Australian National University (35pp typeset)

Non-refereed Publications

- Sharman, Jason and Gregory Rawlings. (2005). "Arbitrary decrees: Dr Jason Sharman and Dr Gregory Rawlings examine tax blacklists and cross-border financial trade". In *The Journal of Trust and Estate Practitioners (STEP) Journal*. Vol. 13., Issue 6: 24-27.
- (2001) "Databases online: PAMBU catalogues and finding aids in the domain of the internet". In *Pambu: Pacific Manuscripts Bureau Newsletter*. Series 5, No. 13. November 2001.

- Research School of Pacific and Asian Studies at the Australian National University, Canberra: 7.
- (2001) "New microfilm titles relating to law and constitutional change in Vanuatu". In *Pambu: Pacific Manuscripts Bureau Newsletter*. Series 5, No. 12. May 2001. Research School of Pacific and Asian Studies at the Australian National University, Canberra: 4-6.
<http://rspas.anu.edu.au/pambu/PambuMay2001.htm>
- (1999) "Archives of the Supreme Court of the Republic of Vanuatu". In *Pambu: Pacific Manuscripts Bureau Newsletter*. Series 5, No. 9. November 1999. Research School of Pacific and Asian Studies at the Australian National University, Canberra: 9-11.
<http://rspas.anu.edu.au/pambu/PambuNov99.htm>
- (1998) "Vanuatu Archives, Resources and Institutions". In *Pambu: Pacific Manuscripts Bureau Newsletter*. Series 5, No. 7. June 1998. Research School of Pacific and Asian Studies at the Australian National University, Canberra: 5-7.
<http://rspas.anu.edu.au/pambu/pambu7.htm>
- (1989) "The Role of Modernisation Theory in Accounting for the Dynamics of the World System". In *Sociology Essays 1989*. Department of Sociology, Massey University, Palmerston North: 10-15.

Conference Papers Presented

- 19 September 2005 *Deconstructing National Tax Blacklists: Removing Obstacles to Cross-Border Trade in Financial Services*. Paper presented jointly with Dr Jason Shaman, Senior Lecturer, Government and International Relations, University of Sydney, in the Symposium, "Beyond the Level Playing Field." Sponsored by the Society of Trust and Estate Practitioners (STEP), 19-20 September 2005, Institute of Directors, Pall Mall, London.
- 1 July 2005 *Competing for Criminal Money*. Paper presented jointly with Professor Brigitte Unger, Chair of Public Sector Economics, The University of Utrecht, in the panel 'Corruption and Accountability in Business', at the Society for the Advancement of Socio-Economics (SASE) 17th annual meeting, 30 June-02 July 2005, Central European University and Corvinus University of Budapest, Hungary.
- 8 December 2004 *Sovereign Persons and the Regulation of Offshore Legalities*. Paper presented in the panel 'Transparency, Prosperity and Rights', at "The Annual Governance Network and Regulatory Institutions Network Conference: Governance and Meta-Regulation", 6-8 December 2004, the ANU, Canberra.
- 15 July 2004 *Globalisation and the Continuing Appeal of Offshore Finance*. Paper presented in the panel 'Financial Institutions and Tax in the Global Political Economy', at the "Oceanic Conference on International Studies", Sponsored by the Department of International Relations, RSPAS and the National Institute of Social Sciences and Law, 14-16 July 2004, the ANU, Canberra.
- 1 July 2004 *Offshore Finance Centres, Multilateral Initiatives and Increasing Tax Competition*. Paper presented in session 2 'Effect on and Reactions of the Havens' at the conference "Tax Competition and Tax Avoidance: Implications for Global Development," Association for Accountancy and

- Business Affairs, Tax Justice Network, University of Essex, 1-2 July 2004, Colchester, United Kingdom.
- 23 November 2003 *Legal Advice, Auditable Services: Corporate Elites and the 'Cosmopolitics' of 'Tax-Efficient' Financial Planning.* Paper presented in the panel 'Corporate Ethnography in the New Economy' at the American Anthropological Association (AAA) annual conference, 19-23 November 2003, Chicago.
- 3 October 2003 *Offshore Finance Centres: Institutions of Global Capital.* Paper presented in the panel 'Mediating the Self, Extending the Citizen: Key Institutions and the Practices of Everyday Life' (panel organiser) at the Australian Anthropological Society (AAS) annual conference, 1-3 October 2003, University of Sydney, Camperdown.
- 24 July 2003 *Aggressive Tax Planning and Games Played Offshore: Tax Havens and Creative Jurisdictionality* Paper presented in the panel 'Tax Avoidance as an International Game' at the Centre for Tax System Integrity third international conference, "Responsive Regulation: International Perspectives on Taxation", 24-25 July 2003, the ANU, Canberra.
- 9 December 2002 *Waves of Liquidity on Pacific Shores: An Historical Narrative of Sovereignty, Globalisation and the Law.* Paper presented at the 15th Pacific History Association (PHA) Conference "Addressing Past Differences and Easing the Tensions", 9-13 December 2002, National University of Samoa, Apia, Samoa.
- 11 December 2001 *Invoking the Spectre of Tax Harmonization: Offshore Finance Centres, Sovereignty, Sanctions and Taxation in the Era of Globalisation.* Paper presented at Centre for Tax System Integrity Second International Conference "Taxpayers: individualists or concerned citizens"?, 10-11 December, the ANU, Canberra.
- 2 December 1999 *The Chief Mason, the Banyan Tree and the Expatriate: Belonging in Vanuatu.* Following its delivery at the Australian National University this paper was invited for a second presentation at the third annual Humanities Research Conference at Curtin University of Technology in Perth, Western Australia, 2-3 December 1999. This was a remunerated presentation with travel funded by the Curtin University of Technology.
- 12 November 1999 *The Chief Mason, the Banyan Tree and the Expatriate: Belonging in Vanuatu.* Paper presented at the "Belonging Conference" organised by the Humanities Research Centre at The ANU, 12-14 November 1999.
- 3 October 1998 *Villages, Islands and Tax Havens: the Global/Local Implications of a Financial Entrepôt in Vanuatu.* Paper presented at the Australian Anthropological Society annual conference at the ANU.
- 19 January 1998 *Rupture and Disruption: Negotiating 'Revolution' and Change on Efate since 1715.* Paper presented at the Centre for Cross-Cultural Research "Current Research in Vanuatu: A One Day Cross-Disciplinary Seminar".

Seminars & Workshops

- 26 July 2006 *Addressing corruption in Papua New Guinea and the Pacific: Leadership Codes, Accountability and Ombudsmen.* A pre-departure briefing and discussion for AusAID, Canberra.
- 25 May 2006 *Addressing corruption in Papua New Guinea and the Pacific: Leadership Codes, Accountability and Ombudsmen.* A pre-departure briefing and discussion for AusAID, Canberra.
- 17 November 2005 *Elite Legal Narratives, Displaced Local Livelihoods: Multi-Sited Ethnography and Transnational Tax haven Communities.* Seminar presented in the School of People, Environment and Planning at Massey University, Palmerston North, New Zealand.
- 25 June 2005 *Competing for Criminal Money.* Presented at the Tjalling C. Koopmans Institute workshop series, 'International Policy Competition and Coordination', 24-25 June 2004, Utrecht School of Economics, Utrecht University, The Netherlands. Co-jointly presented with Professor Brigitte Unger, Chair of Public Sector Economics, Utrecht University.
- 5 April 2005 *Enterprise, Ethics and Compliance: Networks of Influence and the Corporate Governance of Taxation in Small and Large Firms.* Presented at the CTSI workshop, 'Businesses Take on Tax: Interviews with Small and Large Business', The ANU.
- 11 February 2005 *"Tax Neutrality": The Continuing Appeal of the Offshore.* Presented at The Centre for Tax Policy and Administration, Fiscal Affairs, OECD, Paris.
- 3 February 2005 *The Revised Australian Model: Money Laundering – its Amount and its Effects.* Presented to the Advisory Board of The Netherlands Ministry of Finance, The Hague.
- 11 May 2004 *Laws, Liquidity and Eurobonds: The Making of the Vanuatu Tax Haven.* Presented at the Division of Pacific and Asian History, Seminar Series, RSPAS, ANU.
- 08 March 2004 *Tax Neutrality: The Continuing Appeal of the Offshore World .* Presented at the CTSI workshop, 'Tax Havens: Too Easy for Whom?', The ANU.
- 13 February 2004 *Geographies of Jurisdictionality: Space, Place and the Legal Logics of Offshore Finance.* Presented at the Department of Geography Seminar Series, 2003-2004, National University of Singapore.
- 13 January 2004 *Vanuatu: Fieldwork in a Post-Colonial Context.* Presented at the Oceania Program, Institute of Ethnology, University of Heidelberg, Germany. An invited and remunerated speaking engagement.
- 04 April 2003 *The ANU Anthropology PhD Experience.* A two hour seminar and discussion with first year PhD anthropology students at the ANU. An invited and remunerated speaking engagement.
- 21 June 2000 *Vanuatu: A Country Focus for Australian Volunteers.* A three hour seminar and discussion with the Australian Youth Ambassadors for Development (AYAD) pre-departure training program. An invited and remunerated speaking engagement.

- 21 November 1997 *Place, Kastom, Gender and Real Estate in a Vanuatu Peri-Urban Community: Pango Village, South Efate*. Presented at the graduate program of the Department of Anthropology at the ANU.
- 16 June 1995 *Identity, Land, Consumption and Urbanisation in a Vanuatu Peri-Urban Community: A Pre-fieldwork Perspective*. Presented at the graduate program of the Department of Anthropology at the ANU.

Invited Guest Lectures

- 2006 One guest lecture on 04 May 2006 entitled *Migration: Anthropological Perspectives*. Delivered to students enrolled in the class *BIAN2120/3120/6120 Culture, Biology and Population Dynamics* at the School of Archaeology and Anthropology, Faculty of Arts, The ANU.
- 2004 Two guest lectures presented on 04 August 2004 entitled *Land, Labour and Tax Havens: Multi-sited Ethnography, Emplaced Anthropology*. Delivered to students enrolled in the course *ANTH 1003 Global and Local* at the Department of Archaeology and Anthropology, Faculty of Arts, The ANU.
- 1992-1994 Three consecutive guest lectures presented in early May 1992, 1993 and 1994 entitled *Gender Relations in Pahlavi, Revolutionary and Islamic Iran*. Delivered to students enrolled in the course *46.307 The Cross Cultural Construction of Gender Roles*, taught in the Department of Social Anthropology at Massey University.
- 1993 Two lectures presented through October on the consequences of central economic planning on industrial relations and the experiences of work in the post-revolutionary Soviet Union delivered to students enrolled in the course *46.203 The Anthropology of Work* at Massey University.

Collaborative Research Initiatives

November 2004-July 2006, Utrecht School of Economics: Money Laundering – its Amounts and its Effects in The Netherlands

- * Project coordinated by Prof. Dr. Brigitte Unger, Head of Public Sector Economics at the University of Utrecht.
- * Involves estimating the volume of money laundering in and through The Netherlands.
- * Project Commissioned by the Dutch Ministry of Finance.
- * Adviser to this project. Involves briefing the Ministry of Finance on Australian Anti-Money Laundering initiatives and models for calculating the extent of Money Laundering. Presented first round of findings to the Ministry of Finance, The Hague, February 2005, second round June 2005.

June 2004, Vanuatu National History Curriculum Project

Contributor to the Vanuatu National History Project currently being developed by the Vanuatu Cultural Centre. This project is involved with developing a history curriculum for Vanuatu's secondary school system. Wrote an article entitled *The History of the Vanuatu Tax Haven* and this will be included in the section of the curriculum concerning the New Hebridean Condominium.

Collaborative Field Based Projects

June 1999-July 1999, Supreme Court of the Republic of Vanuatu: Judicial Records Enhancement and Long Term Preservation Project

- * In the capacity as Executive Assistant with the Pacific Manuscripts Bureau, a coordinating role in this project was conferred in August 1998.
- * The project involved negotiating with the Law School of the University of the South Pacific and the Chief Justice and the Chief Registrar of the Supreme Court of the Republic of Vanuatu.
- * The aim was to locate, register, assess and microfilm important pre-independence judicial records in Vanuatu. Permission was granted in May 1999 upon which one month of intensive fieldwork was undertaken from mid June to mid July 1999 at the Supreme Court in Port Vila.
- * The Pacific Manuscripts Bureau employed two law students from the University of the South Pacific to assist with this project.
- * All judgements issued by the Supreme Court's predecessor, the Joint Court of the New Hebrides, between 1911 and 1977 were located, arranged, listed and microfilmed with copies distributed to libraries in Vanuatu, Australia, New Zealand and USA.
- * Please consult the URL <http://rspas.anu.edu.au/pambu/PambuNov99.htm> for further details of this project.

Radio Interviews and Media Contributions

May 2006	Interviewed for and cited in article "Why Offshore Finance Centres are still attractive" in <i>Business Elements for Chartered Accountants</i> , May 2006, pp.4-5.
28 February 2006	Interviewed for and cited in article "ATO targets stashes in treasure islands" in <i>The Australian Financial Review</i> , p. 6.
28 December 2005	Interviewed and cited in article "Virgin Islands stalls tax haven plan" by John Garnaut, in <i>The Sydney Morning Herald</i> , p. 2.
2 December 2005	Interviewed and cited in article "ATO targets offshore schemes" by Fiona Buffini, in <i>The Australian Financial Review</i> , p. 54.
30 November 2005	Interviewed on 666 ABC Canberra Breakfast with Ross Solly on the appointment of Robert Gerard to the Reserve Bank of Australia and the use of Offshore Finance Centres, or tax havens, internationally and by Australian firms.
20 September 2005	STEP report cited in article <i>National blacklists 'often contain errors'</i> by Paul J. Davis, in <i>The Financial Times</i> .
11 October 2002	'Hey, Mum, Can I have my own country'. Program broadcast on ABC Life Matters, Radio National concerning sovereignty, secession and tax havens. In-studio invited discussant. Interview carried out by Julie McCrossin. ABC (Australian Broadcasting Corporation). Canberra and Sydney.

Referees

Professor Margaret Jolly
Director, Gender Relations Centre
Research School of Pacific and Asian Studies
The Australian National University
Canberra ACT 0200 Australia
Tel: + (61) (2) 6125 3150
Fax: + (61) (2) 6125 4896
E-mail: Margaret.Jolly@anu.edu.au

Dr Valerie Braithwaite
Director
Centre for Tax System Integrity
Regulatory Institutions Network (RegNet)
Research School of Social Sciences
Coombs Extension
The Australian National University
Canberra ACT 0200 Australia
Tel: + (61) (2) 6125 4601
Fax: + (61) (2) 6125 8503
E-mail: Valerie.Braithwaite@anu.edu.au

Professor Bill Maurer
University of California, Irvine
Department of Anthropology
3272 Social Sciences Plaza B
Mail Code: 5100
Irvine, CA 92697 USA
Telephone: + (1) (949) 824-1415 Ext. 1207
Facsimile: + (1) (949) 824-4717
Email: wmmaurer@uci.edu
bmaurer@orion.oac.uci.edu