

# By "Heaven File" Triggered by Thinking: The Birth of Tax Havens and Its Historical Origin with Britain

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**Abstract:** The world's private property is known "Tax haven" The Cayman Islands and hundreds Mu is investing tens of millions of pounds. Some comments point out that the Queen's All these investments were made through the Principality of Lancaster. The Principality of Kastor provides income for British monarchs to deal with Property Investment<sup>1</sup>. But anyway, the Queen of England invested in tax havens It is very likely to arouse public moral criticism,<sup>2</sup> Because the existence of tax havens What happens is to evade taxes and cover up where actual transactions happen.

**Keywords:** Heaven File; BEP; comments point

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2013Year,OECD Tax base erosion and profit transfer (BEPs) Since the plan of action, tax havens have e one of the major economies in the world. Of course. This time "Heaven File" The event is a series The continuous fermentation of transnational corporations who evade their tax obligations by using tax havens, But earlier criticism of using tax havens to profit targeted at Apple, Starbucks These multinational companies, and this time the target of the public figure, the United Kingdom The Queen is particularly striking among them.

From a technical point of view BEPs The Action Plan has Professional Analysis, and issued a series of measures to curb its behavior. Legal suggestions, countries are through legislation to regulate. Therefore, this "Heaven File" Purely from a technical point of view, it seems lackluster. But

The Principality of Lancaster is one of the two existing duchy in the United Kingdom of Great Britain and Northern Ireland. "Duke of Lancaster" The third canonization is in 1399 Year 11 Moon 10 Henry IV of the new king "Prince of Wales" Henry of Monmouth "Duke of Lancaster". When its in 1413 When he succeeded to the throne and became Henry V, "Duke of Lancaster" Merge with the throne,

The duke was canceled. Although "Duke of Lancaster" Title since 1413 It does not exist after a year, but the Principality of Lancaster continues to exist as part of the royal family's property. Until now, the Principality is still the source of income for Queen Elizabeth II. "Duke of Lancaster" Territory (duchy of Lancaster) and "Duke of Cornwall" The income of the territory (the Principality of Cornwall) is subject to preferential tax relief policies. But from 1994 Since the beginning of this year, Queen Elizabeth and Prince Charles have voluntarily paid individual income tax.

2 Heaven document Disclosure! British Queen, dignitaries, Apple Nike..... Gather "Tax haven" [Eb/OI]. <http://zm.news.so.com/920f55ef05f99531eda7779806213c8a&check=634839504ff2d9ef&sign=baike>.

3 Gordon Report. 1981. Tax Havens,. use by U. S. taxpayers. Report prepared. Internal Revenue Service Washington DC.

4 South China sea foam case (South Sea Bubble) Is British in 1720 Years spring to autumn between a serious eco-

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economic foam it and Mississippi foam event and tulip mania and said Europe early of Three Economic foam economic foam the term that is from South China sea foam event. In investigation South China sea foam event in British Congress secret the Committee appointed the Charles In · Snell for South China Sea audit this is Congress history the first time mandated civil third-party independent public accountants audit investigation results success where are we on South China Sea the company committed serious of fraud and do the books and a series of fraud behavior. Appointed Third-party professional accountant of practice in later was be adopted success reduce the enterprise fraud of risk in future greatly promote the chartered accountant and audit industry of great development.

5 Palan. 2003. Offshore world: Sovereign markets virtual places, nomad millionaires. Ithaca: Cornell University Press.

6 Couzin, Robert. 2002. Corporate Residence and international taxation. Amsterdam: ibfd.

7 Berle, a. 1950. historical Heritage of American corporation. in social meeting of legal concepts. vol. 3: The power and cities of corporate management. new York: New York University School of Law.

Adoption and promotion--This federal income tax model continues to this day, He was then appointed to draft the New Jersey Company Law, which ultimately But the tax rate was very low today.1909Year only 5 000Levy on income above USD1%Income tax,1918Year, Okay.2 000Levy on income above USD12%Income Tax.1940Year,

Tax rates rise38%In recent years, the corporate income tax A level.

The rapid development of company law is in the historical period of the first industrial revolution. Life stage. Industrial Revolution brings unprecedented productivity to human history Great Development. The rapid growth of productivity brought by technological advances and the advancement of medicine Step lead19In the century, the population of Europe increased dramatically. Force need to by overseas migration find way out. Market Economic range of expand, International Trade of growth population of expansion makes original regional small European countries of economic jurisdiction range geometric growth.

Trade range of expand and trading tends to be complex of New of Business System Put forward the requirements modern the company legal person system in this of conditions under START Produce and in early of capital of countries gradually was to law of Form Determine down<sup>8</sup>At the same time income tax law start by the individuals expand The legal person collection.19Century50Age,"Tax avoidance"(Tax avoidance) A word has began to appear in literature in just a start no by wide Pan-attention (Likhovski2007)<sup>9</sup>.

After complex of company law evolution the first a recognized of quasi-tax avoidance Case finally in American New Jersey birth the and New Jersey launched change Leather of original intention is relax on the company control and Non-for tax objective. New Jersey was hope to free of to attract rich neighbor (adjacent

State) of the company to investment.19Century80Age New York and horse

Plug of Massachusetts state is American of enterprise headquarters the most attractive of two State big Of the enterprise headquarters this registered. The first a motion will New York of the company Attract to other state of people is New York of company law lawyerJames Dill. DillIn New Jersey have property was he is New Jersey governorLeon AbbottThe consultant.1889Years New Jersey is plan the company Method When was asked how to the most effective to increase State financial resources when, DillClaims to free of Spirit give the company structure more flexible space. It was approved in New Jersey.1896To attract more companies

To New Jersey for registration, the State passed amendments to further open the public Judicial restrictions, lifting all time restrictions on the company, and allowing A variety of mergers and acquisitions.1899The State passed another A bill that allows the company to own ordinary shares of other companies--The law The direct purpose of the case is to attract Mobil Oil trust in New York State Holding Company was established. Corporate Law Reform, which is intended to attract investment, has also led Tax results, the introduction of the company's internal merger Mechanism for the group public Division Transfer Pricing provide the legal possibility to also makes different area sub-Public Division between of associated trading get legal allow. By is set the company framework, Registered in New Jersey of multinational the company headquarters can avoid its overseas sub-Public Division income of tax obligations. Between

today Belgium, Ireland and Other tax avoidance to the using of company law mode all can back to New Jersey State was the Bill. Soon American of Delaware under financial pressure, Also decided to follow New Jersey revised Company Law. In Delaware of the company Method Reform in from New York of lawyer and play the is very important of With.1898Years Delaware by the Company Law give the company more wide Pine of registered conditions this a registered standard almost was later global all avoid Tax to or low tax rates in the follow and written into the they of law in. Delaware of reform also made the obvious effectiveness:1902Years in Delaware The state of the company have1 407Home1919Years growth4 776 Home. This a kind of influence continued to today. Now American60%Of500Strong Enterprise registered in Delaware and New Jersey still is American"Letter

, Of township". Need to (of is New Jersey and Delaware was International Tax Scholars recognize as an first of tax avoidance to but they and Cayman Islands, British Virgin Islands this more pure of tax avoidance to have very big difference. The most obvious of difference is they all have their own of entity economic not single

Pure of shell registered. Such as Delaware maximum of income source is Manufacturing related industry main have chemical industry, oil manufacturing and steam Car Industry. The reason why think tax avoidance to in these state birth or because These state in company law in the field of system innovation makes by these stat Line tax avoidance become the May. More accurate to said in American first birth.

In the company before personal-owned enterprise is the most typical of enterprise form. And the solely foreign-owned enterprises both of is various partnership organization the most typical of is family business group. In the company before the formation of partnership organization are no legal person status. To the middle ages have some trade groups made the legal person of qualification especially is which engaged in overseas trade of organization this kind of organization enjoy relative partnership more of independence. They is the company first of Form--Infinite the company but infinite the company and partnership no essentially the difference between just made the legal person status of partnership organization. Two of the company the emergence of makes the company system further development two of the company is15Century of kang man up to organization evolution come. In kang man up to organization in part people investment take limited responsibility;

Part people output take infinite responsibility this a kind of form has have the certain of modern the company of characteristics.1555Years British Elizabeth I charter and Russian the company the trade to produce the first a modern significance on of shares limited the company.

9 Likhovski Assaf. 2007. ", public opinion explaining IRC v. duke. Westminster.. studies. history. tax law ed. john tiley vol. 2. oxford: Hart.

10 Calcutta jute mills, Limited v. nicholson (surveyor of taxes) and cesena sulphur Company, Limited v. nicholson (surveyor of taxes), (1876) I TC 83, 88 (HL) at p. 101.1. quote in Couzin 2002, 6.

11 Couzin, Robert. 2002. Corporate Residence and international taxation. Amsterdam: ibfd.

12 picciotto, Sol. 1992. International Business Taxation. London: Weidenfeld and Nicolson.

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