

## The Isle of Man and systemic human rights abuses

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I am fascinated to note a very recent contribution from an Isle of Man lawyer to the somewhat limited literature on tax havens and human rights abuses, which is an area of work that [the Tax Justice Network is pioneering](#). Advocate Paul Beckett argues, in [a paper that is well worth reading](#), that:

*The tax havens and low tax areas in facilitating what are from their domestic perspective legitimate structures and taxation advantages are compromising the international human rights legal continuum, and providing launch facilities for human rights abusive non-State actors.*

*The right to privacy has ceased to be a shield and has become a sword in the war of aggressive tax planning and in the concealment of the ownership and purpose of an evolving range of increasingly complex — yet curiously hollow and, in human rights terms, unaccountable — structures. These structures have the potential both to enable non-State actors to operate neo-colonially and to impede international development. They are wholly at odds with current thinking on the relationship of business to human rights.*

There is a great deal to agree with there.

And for those who want to understand why the Isle of Man is key to this abuse the study of its Purpose Trusts in the paper is very valuable indeed.

The conclusion is clear: the abuse goes on, and here we have an Isle of Man lawyer brave enough to admit it.