

Offshoring

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John Urry

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Preface

This book develops debates and themes first initiated in various previous works, including *The End of Organized Capitalism* (1987, with Scott Lash), *Sociology beyond Societies* (2000), *Mobile Lives* (2010, with Anthony Elliott) and *Societies beyond Oil* (2013). These all documented the dizzying scale of movement of people, resources and institutions around the world. However, none explored in depth what is specifically examined here, namely that this movement now involves the systemic phenomenon of offshoring, which is 're-booting' contemporary societies in many significant ways.

It is shown below that there are pervasive offshore worlds which the social sciences need urgently to grasp. The emergence and sedimentation of these worlds is reshaping the contours of contemporary societies, reforming patterns of power, undermining notions of responsibility, threatening the conditions for democracy and transforming how societies are 'energised'. Offshoring is bringing into being shadowy sets of relations of work, finance, pleasure, waste, energy and security. These set huge challenges for researchers and more importantly for citizens. Offshore, out of sight, over the horizon are some of the troubling processes and related metaphors by which much life is being rendered opaque – full of secrets and some lies. This book documents and challenges the dark side to mobility and globalisation and considers whether and how offshoring can be reversed, whether it is possible to bring about reshoring.

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What Is Offshoring?

The problem

Warren Buffett, sometimes described as the twentieth century's most successful investor, recently maintained: 'There is class warfare, all right, but it's my class, the rich class, that's making war, and we're winning.'¹ This book describes in detail how this rich class did indeed wage class war and has so far won that war, partly through deploying the relatively new and striking strategy of offshoring. I document how this strategy came to be implemented as a key element in enabling the rise and rise of the rich class. The informal term 'rich class' refers to the putative global class made up of high net worth individuals and families, the owners/managers of major corporations and professional service companies, many thinktanks, and leading policy-makers.

To illustrate the significance of offshoring, consider ActionAid's major study published in May 2013. It reports that ninety-eight of the hundred largest publicly listed UK corporations (FTSE 100) own subsidiaries, associates, or joint ventures offshore in what

¹Paul B. Farrell, 'Rich class fighting 99%, winning big-time', www. marketwatch.com/story/rich-class-beating-99-to-a-pulp-2011-11-01 (accessed 28.7.2013).

that charity defines as 'tax havens'.² Moreover, corporations typically hold many such accounts. ActionAid reported that advertising giant WPP held 618 offshore accounts, HSBC 496, Royal Dutch Shell 473, Barclays 471, BP 457, RBS 393, Lloyds 259, British Land 187 and Prudential 179. The banking sector is the most prolific user of tax havens, with over half of the overseas subsidiaries of major banks being located in 'treasure islands' of low tax.³

Tax havens are also sometimes known as 'secrecy jurisdictions'. Most corporations and wealthy people locate their income and wealth offshore in such secret locations. Often it seems that 'only the little people pay tax',⁴ with the rich class able to direct their wealth and much else 'offshore' and very often out of sight.

Moreover, these companies are built rather like Russian dolls, with multiple layers of secrecy and concealment.⁵ For example, there is a company called Goldman Sachs Structured Products (Asia) Limited based in the tax haven of Hong Kong. It is controlled by another company called Goldman Sachs (Asia) Finance, which is registered in another tax haven, namely Mauritius. That is administered by a further company in Hong Kong, which in turn is directed by a company located in New York. This is controlled by another company in Delaware, a major tax haven, and that company is administered by yet another company, also in Delaware, GS Holdings (Delaware) L.L.C. II. This in turn is a subsidiary of the only Goldman company that most people have actually heard of, namely the Goldman Sachs Group which occupies a glitzy tower completed in 2010 and located in Battery City Park in New York City. This company generated in 2012 a worldwide turnover of around US\$34 billion and employed nearly 30,000 staff.

This chain of ownership is one of hundreds of such chains within the single company Goldman Sachs. Overall Goldman

² https://www.actionaid.org.uk/news-and-views/ftse100s-tax-haven -habit-shows-need-to-tackle-a-hidden-obstacle-in-the-fight-against (accessed 22.7.2013); www.guardian.co.uk/news/datablog/2013/may/12/ ftse-100-use-tax-havens-full-list (accessed 13.5.2013).

³Nicholas Shaxson, *Treasure Islands* (London: Bodley Head, 2011).

⁴http://en.wikipedia.org/wiki/Leona_Helmsley (accessed 30.4.2012).

⁵See http://opencorporates.com/viz/financial/ (accessed 22.7.2013).

Sachs consists of more than 4,000 separate corporate entities scattered across the world, many offshore. Some of these entities lie ten layers of control below the New York headquarters. Around one-third are registered in tax havens; and in the world of Goldman Sachs the Cayman Islands are larger than South America, and Mauritius is bigger than Africa!

This book explores how this world of offshoring came into being and some of its major consequences. Offshoring affects countries losing taxation, especially in the developing world, and the seventy or so tax havens. Moreover, this is an issue not just of money and taxation but of many other processes that are offshored and wholly or partly rendered secret, including manufacturing industry, pleasure, energy, waste, carbon dioxide emissions and security. All of these are to some degree offshored and situated in 'secret locations'. As they go offshore they are linked together in various chains of concealment. As Shaxson more generally argues: 'offshore is how the world of power now works.'⁶ This world of offshored power is what this book seeks to reveal. In the next section the strategy of offshoring is placed within a brief historical context.

Beyond borders

All societies entail the movement of peoples and objects, but capitalist societies elevate its scale and impact. Much social thought has described capitalism's continuous and restless movement.⁷ In 1848 Karl Marx and Friedrich Engels described how, over the previous century, the bourgeoisie had created more extensive productive forces than all preceding generations.⁸ The need for a constant expanding market caused the bourgeoisie to chase over the surface of the globe, forcing fixed, fast-frozen relations to be swept away. All that is solid, Marx and Engels maintained, melted into air. The cheap prices of commodities produced by capitalist

⁶Shaxson, Treasure Islands, pp. 7-8.

⁷See the classic study Marshall Berman, *All that is Solid Melts into Air* (London: Verso, 1983).

⁸Karl Marx and Friedrich Engels, *The Manifesto of the Communist Party* (Moscow: Foreign Languages, [1848] 1952), pp. 54–5.

factories 'battered down all Chinese walls', undermined 'national one-sidedness' and created a world in its own bourgeois image. Marx and Engels pointed to the increasing 'cosmopolitan character' of production and consumption, describing how the exploitation of workers was regularly 'shifted elsewhere' as new cities and factories were developed, while older ones were destroyed.⁹

So capitalism is all about movement and especially the movement of capital and of workers. Capitalist societies involve a restless acceleration of economic, social and political life. This speeding up of movement is thought to have developed especially during the last quarter of the last century. Much academic and policy writing emphasised how the contemporary world was becoming 'borderless', with many frontiers increasingly irrelevant to how people's accelerating lives were lived and experienced.¹⁰

Writing in 1990, Ohmae famously described this borderless world: 'the free flow of ideas, individuals, investments and industries . . . the emergence of the interlinked economy brings with it an erosion of national sovereignty as the power of information directly touches local communities; academic, professional, and social institutions; corporations; and individuals.'¹¹ Ohmae optimistically argued that this borderless world would engender boundless economic and social growth. Borderlessness would generate new business opportunities, international friendship, family lives organised across distance, international understanding, greater openness of information and more wealth.

At least a hundred studies each year documented the nature and impact of many global processes. Overall it seemed that economies, finance, media, migration, tourism, politics, family life, friendship, the environment, the internet, and so on, were becoming less structured within nation-states and increasingly organised across the globe.¹² Some analyses emphasised an increased density

⁹On capitalism and its changing geographies, David Harvey, *The Enigma* of *Capital and the Crises of Capitalism* (London: Profile, 2011).

¹⁰Hartmut Rosa and William E. Scheuerman (eds), *High-Speed Society* (University Park: Pennsylvania State University Press, 2009).

¹¹Kenichi Ohmae, *The Borderless World* (London: Collins, 1990), p. 269.

¹²See material and books listed at www.polity.co.uk/global/whatis globalization.asp (accessed 10.2.2013).

of interactions across the globe, with the liberalising of world trade, the internationalising of production, the globalising of commodity consumption, the declining costs of transport and communications, and the internationalising of investment. Global corporations seemed able to operate on a worldwide basis, with reduced long-term commitment to specific places, labour forces or societies.

Other studies detailed the global infrastructures that linked together people and places around the world. Further analysts argued that the 'global' is to be viewed more as a set of effects brought about by powerful actors undermining national limitations upon the free flow of information, images, people and money. The 'global' here is something performed through the actions and writings of free-market consultants, such as Ohmae, as they contest the powers of 'old-fashioned' national states to make and uphold national laws and regulations.¹³

Overall it was thought to be good to move, as well as to receive these various flows of people and objects arriving from other places. Many analysts believed that mobilities would reinvigorate societies through new ideas, information and people, thus making societies, places and people more 'cosmopolitan'. Old-fashioned structures would dissolve.¹⁴ Social theorist Bauman conceptualised these processes as constituting a 'liquid modernity', contrasting it with a more fixed and stable older modernity.¹⁵

In developing such a mobile global order, a cluster of system changes occurred around 1990 as Ohmae was analysing and advocating the notion of borderlessness. First, Soviet communism disappeared almost overnight, partly because of its failure to develop and embed new informational technologies. Especially following the demolition of the Berlin Wall in 1989, many significant barriers to the flow of information, people and capital dissolved across Europe, with some Soviet bloc countries joining the European

¹³See John Urry, *Global Complexity* (Cambridge: Polity, 2003), on various approaches to global analysis.

¹⁴Ulrich Beck, *Cosmopolitan Vision* (Cambridge: Polity, 2006); Bron Szerszynski and John Urry, 'Visuality, mobility and the cosmopolitan: inhabiting the world from afar', *British Journal of Sociology*, 57 (2006): 113–32.

¹⁵Zygmunt Bauman, Liquid Modernity (Cambridge: Polity, 2000).

Union – which has as its goal reducing many barriers to movement.

Second, new systems of global news reporting developed. The First Gulf War in 1991 was the first major event in which there was 24-hour real-time reporting around the world. This generated a 'global stage/screen' for many major events: wars, terrorist atrocities, sports events, concerts, celebrity scandals, and so on. These became more mediatised, visible and apparently shared. New social media transformed the character and temporality of information and rumour circulating around the world and arriving from 'elsewhere'.

Third, during the late 1980s, many major financial markets moved to online real-time trading that was accessible somewhere or other 24 hours a day. This increasingly global system of electronic financial trading resulted in the much greater speed and volatility of financial and other markets, often involving high-frequency computer-based trading.¹⁶

Finally, the World Wide Web was 'invented' by Tim Berners-Lee between 1989 and 1991. He defined HTML (hypertext markup language), HTTP (HyperText Transfer Protocol) and URLs (Universal Resource Locators). The web initially stemmed from the need for more extensive communications within scientific communities, but it soon led to the proliferation of countless virtual worlds which so transformed economic and social life. The internet is characterised by mostly seamless jumps from link to link, person to person, company to company, without regard to conventional national boundaries through which information was historically located, stored and curated.¹⁷

This cluster of changes came together in the 'West' to generate a 1990s 'global optimism' as to a progressive open future. The economist Stiglitz described the 'roaring [nineteen] nineties'.¹⁸ Having 'won' the Cold War, the West set about making the rest of the world in its own global, consumerist and borderless image.

¹⁶Robert Holton, *Global Finance* (London: Routledge, 2012).

¹⁷Manuel Castells (ed.), *The Network Society* (Cheltenham: Edward Elgar, 2004), and *Communication Power* (Oxford: Oxford University Press, 2009).

¹⁸Joseph Stiglitz, *Making Globalization Work* (Harmondsworth: Penguin, 2007).

A vast array of food, products, places, services, friends, family and experiences became available to those with reasonable incomes. The world was indeed 'open' and full of choice for many living, working and consuming near the centre of this borderless global society.

Moreover, this open world was seen as lasting well into the new century through continued American global dominance. The Project for the New American Century (PNAC) developed during the 1990s, involving many figures who held high office in the Bush administration of 2000–8. This project sought to ensure continuing American pre-eminence by guaranteeing that the US and its allies could access sufficient oil and related resources, so preventing other powers from challenging the 'West's' capacity to spread 'freedom' worldwide.

But, significantly, this 1990s global decade did not turn out to be the harbinger of a long-term, optimistic and borderless future. The 1990s were more like a *fin de siècle*, of intense opulence and decadence for some, combined with the anticipation of a doomladen ending. And that ending came fast with the dramatic attack on the Twin Towers of the New York World Trade Center on 11 September 2001. This generated the most dramatic images viewed in real time upon the 24-hour global media.

The ending of the decadent 'roaring nineties' engendered various apocalyptic visions for this new century. A different academic and political agenda developed, focused upon the many dark sides of these liquid processes, including the possibility of an environmentally induced 'collapse' of societies. Just as previous major civilisations, such as the Roman, Mayan, or Soviet, collapsed, so various analysts now argued that this might happen to contemporary Western civilisation through its own unfolding contradictions.¹⁹

This dark agenda was described in some of Bauman's books published in the last decade documenting the 'collateral damage' resulting from a liquid modernity characterised by process and

¹⁹The first of these doom-laden texts published in Britain was written by Martin Rees, president of the Royal Society; see *Our Final Century* (London: Arrow, 2003). Jared Diamond's *Collapse* (London: Penguin, [2005] 2011) is an international bestseller establishing how and why societies do sometimes collapse and disappear.

flow.²⁰ His texts, as well as those of other scholars, reveal that moving across borders are not just consumer goods, new experiences and pleasurable services. Also there are many 'bads', of environmental risks, terrorists, trafficked women, drug runners, international criminals, outsourced work, slave traders, smuggled goods and workers, CO₂ emissions, oil spills, untaxed income, asylum seekers, property speculators, financial risks, hurricanes, and so on. There is a dark side to borderlessness and movement.

From the turn of the century onwards it became clear that many risks move across borders, these risks fuel the imagination of further powerful and threatening risks, and these real and imagined risks engender and legitimate new systems of 'security' to monitor and regulate such risks.²¹ And it is difficult to know how serious many of these risks actually are and therefore what is an appropriate security response. For the 2012 Olympics, London was transformed into a security fortress, with an air exclusion zone protected by surface-to-air missiles primed for all eventualities. London was made 'secure' through a security operation involving more British people than were at the time fighting in Afghanistan.

Offshoring

So it has become clearer that much of importance in economic, social and political life involves movement, relocation and concealment. Rather than there being a general process of increased open movement across borders, movement is often out of sight and involves elaborate forms of secrecy. A borderless world develops new borders and new secrets. Borders are regularly created, policed and surveilled. This book describes how a world of accelerated movement across borders is a world of secrets and sometimes lies.

²⁰See for example, Zygmunt Bauman, Liquid Love (Cambridge: Polity, 2003); Zygmunt Bauman, Collateral Damage: Social Inequalities in a Global Age (Cambridge: Polity, 2011); Zygmunt Bauman and David Lyon, Liquid Surveillance: A Conversation (Cambridge: Polity, 2012).
²¹See the classic Ulrich Beck, The Risk Society (London: Sage, 1992).

There has come into being a general offshore world which is restructuring global power and domination. This book dissects these offshoring practices and examines the offshore world being assembled. An offshoring analysis examines the moving of resources, practices, peoples and monies from one national territory to another, and how they are wholly or partly hidden from the view of the public and/or public authorities. Such offshoring normally involves rule-breaking in one or more of three ways. There is the getting around of rules and regulations in ways that are simply illegal (tax evasion); there is going against the spirit of the law even if what is done is technically 'legal' (tax avoidance); and there is the use of laws in one jurisdiction to undermine laws that operate in another (much maritime practice). The point of offshoring is to operate outside sets of specific regulations, often going 'off-state', involving some combination of these different forms of rule-breaking.

Offshoring practices have been made possible by various 'postnational' systems of contemporary mobility, although this is not to suggest that there was once a 'golden age' when secrets were absent. These systems include container-based cargo shipping; extensive aeromobility; the countless virtual worlds; car and lorry traffic; electronic money transfer systems; taxation, legal and financial expertise enabling particular national systems of regulation to be evaded; and proliferating 'mobile lives' engendered through frequent legal and illegal movement across borders. Each such system entails a combination of mobilities and immobilities. Central to most systems are de-localised virtual environments enabling information, money, trades, images, connections and objects to move digitally as well as physically, often along routeways in the shadows. Virtual environments are part and parcel of contemporary offshoring and the de-localising of production, consumption and sociability that characterises the past few decades.

In particular, Gill writes how in this world the 'mobile investor becomes the sovereign political subject', with much governance around the world transformed to make secure the paramount interests of mobile investments.²² Or, as Panen argues, offshore

²²Stephen Gill, 'New constitutionalism, democratization and global political economy', *Pacific Review*, 10 (1998): 23–38, at p. 25.

worlds mean that 'foreigners are given an advantage over local residents'.²³ These offshoring worlds are pervasive and not accidental or incidental – part of a strategy of class warfare, according to Warren Buffett. Indeed, we might see offshoring as the means by which the rich class came to develop as a distinctly international 'class for itself' rather than a 'class in itself'.²⁴

The processes of 'offshoring' range from those where there is a mere dependence upon overseas resources, to those which are onshore but which enjoy offshore status and may be concealed, to those which are literally out to sea, over the horizon, secret and often illegal. Offshoring has become a generic principle of contemporary societies, and it is thus impossible to draw a clear divide between what is onshore and what is offshore. Indeed, offshoring worlds have inflected much of contemporary life. They are dynamic, reorganising economic, social, political and material relations between and within societies, as populations and states find that resources, practices, peoples and monies can be made or kept secret and that vast advantages thereby accrue. Interests develop seeking to strengthen the institutional machinery that makes possible offshored worlds.

Some societies indeed developed as specialist and interconnected 'offshore societies' based around intersecting secrecy flows and jurisdictions, often parasitic upon powerful 'onshore' societies. This book examines the workings of those societies from which resources disappear and societies where people or resources arrive from elsewhere, often along secret channels. All societies in the contemporary world are transformed by powerful offshoring relations.

This new order is one of multiple concealments, of many secrets and some lies. Offshoring erodes 'democracy' and, more generally, notions of fairness within and between societies. It can generate a kind of regime-shopping as well as preclude the slowing down of the rate of growth of CO_2 emissions, which presupposes shared and open global agreements between responsible states, corporations and publics.

²³Ronen Palan, *The Offshore World* (Ithaca, NY: Cornell University Press, 2006), p. xviii as well as pp. 158–9.

²⁴This distinction is made by Marx in many of his historical works.

Moreover, some people now live partially offshored lives. Runciman suggests that, before the fall of Gaddafi's Libya, Saif Gaddafi was a typical offshored person. He lived in London but possessed offshored corporations, charities, houses, friends and contacts around the world. He bought property through secret taxavoiding ownership arrangements involving the British Virgin Islands. Gaddafi was 'just an offshore guy, living in an offshore world', and hanging out with many other 'offshore guys'.²⁵

Other very different offshored lives involve those poor individuals and households who are moved from one detention centre to another or from one unregistered ship to another in an endless round of never being properly located. Such offshored persons may not possess rights to stay and act as citizens of their preferred nation-state; indeed, some are made literally stateless.

The argument of Offshoring

This book establishes the current scale and significance of offshored processes and especially how this is a strategy of class warfare. The next chapter considers the nature of secrecy within societies, a topic not much explored in social science, although secrecy and power are significantly intertwined in most societies. I examine the contribution of Georg Simmel, who maintained that the growth of a 'money economy' generates new levels of 'consciously willed concealment', or secrets. I examine how contemporary societies entail novel kinds of visibility between citizens and the powerful, especially through the role of the media and scandal. These developments have in turn fostered the importance of 'exit' and 'secrecy' for the powerful in society. The chapter ends with an account of neo-liberalism as a set of discourses and practices which developed from around 1980 and which set the preconditions for the emergence of many offshored secret worlds.

Subsequent chapters explore different elements and forms of offshoring. Chapter 3 examines production and work, which is often how the world of offshore is confronted within public policy and the media. Especially significant has been the offshoring of

²⁵David Runciman, 'Didn't they notice?', *London Review of Books*, 14 April 2011, pp. 20–3, at p. 20.

much manufacturing work, especially in 'free zones' away from most protection by state laws, regulations and trade unions. Goods are increasingly produced offshore and are then transported thousands of miles to where they get consumed, so undermining domestic production. This all involves highly complex divisions of labour that spread around the world, necessitating extensive transportation of goods in vast container ships. I briefly consider the potential effects of additive manufacturing, or '3D printing'.

The following chapter 4 turns to the second major public issue noted with regard to offshoring. This is the extensive scale and impact of the movement of finance and wealth through tax havens. Such offshoring presupposes the overlapping movement of legal and illegal money around the world at incredible electronic speeds and then being located offshore for periods. The financialisation of the world economy has been utterly intertwined with the development of places where tax 'dodging' is facilitated. Analysis is provided of the importance of a haven's 'façade', with Switzerland providing the most successful such façade during the last century. And yet it is also shown that there is a new politics of taxation which has placed the issue of financial offshoring onto many political agendas. The offshoring of income and wealth is in turn bound up with most other forms of offshoring discussed below.

Chapter 5 examines how much leisure and pleasure happens offshore, especially the 'pleasures' of 'sex, drugs and rock and roll'. Some of these are illegal (sex with minors) or normatively disapproved of 'back home' (gambling). These offshore sites are often also places of taxation avoidance. Many people are seduced by the allure of journeys to places of fun and freedom, so escaping disapproval of those living in their home neighbourhood. This reflects the shift in contemporary societies from people living neighbourhood lives to those experienced 'beyond neighbourhood'. The chapter also considers the offshoring of much sport and of its ownership.

Chapter 6 considers how energy has been increasingly offshored. There have been long-term shifts from local and decentralised forms of energy to forms which are offshored, literally, financially and metaphorically. This is often interconnected with other offshoring processes examined here. A shift towards energy resources that can be moved, such as oil, makes the energising of any society more likely to be offshored. Almost all current societies depend upon offshored energy. It is also shown how difficult it is to reverse energy mobility, extreme energy and financialisation. And many of the processes of offshoring in other spheres are themselves dependent upon mobile energy resources – especially resource-limited oil and its overwhelming significance for providing energy to transport people and objects offshore.

In chapter 7, attention is directed to the forms and practices of the global waste industry. It is shown how contemporary societies are sites of systemic wastefulness which is designed into products and places. As a result there is a vast scale of waste generated, and this is increasingly offshored. Especially hazardous waste gets exported to those societies which possess less strong regulatory regimes. Some such societies have developed what economists call a 'comparative advantage' in dealing with the world's waste, which includes dead ships and computers. Exporting manufacturing industry to various countries, and especially China, has the effect that CO_2 emissions are exported away from the places where many manufactured goods are bought, used and consumed. There is brief analysis of the complex politics of reassigning such emissions from societies of production to the societies of consumption.

The following chapter 8 examines the offshoring of security. Much contemporary security, including conducting wars, interrogating prisoners and extracting secrets, is conducted out of sight and away from oversight and legal regulation within a particular society. These activities have been conducted by secret services, especially seeking to determine who is friend and who is foe. As more people are on the move, so it is increasingly no simple matter to determine those who are and remain friends. And yet much contemporary politics rests upon the simple dichotomy of 'them and us', of foe or friend. I go on to analyse 'extraordinary rendition', which enables the offshoring of torture on a factory scale. Analysis is also provided of how new forms of miniaturised weaponry, especially drones, enable security to be offshored, with one's own side not being placed in the front line at all.

Chapter 9 examines the sea, seeking to recentre analysis of the earth's surface which is nearly three-quarters water. An offshoring world is particularly dependent upon various water worlds, upon power at sea and the power of the sea. Central to moving off-land are water worlds. At sea many rules and regulations are evaded; oceans are literally and metaphorically over the horizon. Much is