



The Law and Practice of Offshore Banking and Finance

Edmund Kwaw

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Dr. Kwaw provides a wide-ranging discussion of the offshore banking and finance process, structure, and law—including, among other topics, eurocurrency wholesale deposits, international funds transfers, eurocurrency syndicated loans, eurosecurities issues, securities regulation, and swap-driven financing. Kwaw discusses both the deposit and credit sides of the offshore banking and finance market, then takes readers through a hands-on description of the nature of a eurocurrency deposit, the laws governing such deposits, and the common law of funds transfers. On the credit side, Kwaw treats regulations and common law rules for offshore banking and finance, including Exchange controls, U.S. and U.K. securities regulation, and governing law issues. A useful, readable book for professionals in banking, finance, investment and their academic colleagues.

Dr. Kwaw's book is a discussion of the structure and process of offshore banking and finance and the common law and regulations that govern offshore banking and finance activities. This wide-ranging introduction to the facet of offshore banking, usually referred to as the eurocurrency market, treats not only the deposit side of the eurocurrency market—the deposit and placement of wholesale funds in foreign currency—but also the process by which funds that are deposited in offshore accounts are either loaned to borrowers or transformed into other financial assets such as eurosecurities.

On the deposit side of the market, Kwaw discusses the process of placing wholesale deposits into offshore accounts, and the interbank placement of such funds by eurobanks or banks that engage in wholesale transactions involving foreign currency. On the credit side he looks at the various financing methods—how the funds that are deposited in offshore bank accounts or eurocurrency accounts are then made available to investors and borrowers. The credit side thus includes the nature of syndicated eurocurrency loans, the nature and process of issuing eurobonds and other eurosecurities, and offshore financing methods such as swap-driven financing. Kwaw then examines the framework of common law rules and other regulations. From the deposit side he discusses the nature of legal relationships between parties to offshore currency deposits and parties involved in international funds transfers, then the nature of the legal relationship between offshore banks and funds transfer networks and the laws governing funds transfers. On the credit side he studies the laws governing international financial transactions, the exchange controls that may be imposed on offshore banking and financing transactions, the legal relationship between parties to syndicated eurocurrency loan agreements and the law governing them, the relationship and law covering parties to eurosecurities issues, and finally the legal relationship between parties to swap-driven financing. An important, readable, useful book for professionals in banking, finance, investment, and their academic colleagues.

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