



Impact of international taxation on FDI location choice

By Alex Knauer

GRIN Verlag Feb 2008, 2008. Taschenbuch. Book Condition: Neu. 210x148x2 mm. This item is printed on demand - Print on Demand Neuware - Seminar paper from the year 2006 in the subject Economics - Finance, grade: 1,3, University of Duisburg-Essen (Mercator School of Management), course: Internationalisierung von Unternehmen, 19 entries in the bibliography, language: English, abstract: Foreign direct investment has often been of great importance for developing countries and countries in transition. These countries develop various strategies to attract FDI, one of which includes the taxation attractiveness. This paper deals with the impact of international taxation on investment location choice of multinational firms. General aspects of taxation of the FDI destination country and the source country are looked close upon. Such general tax factors like corporate income tax rate, indirect taxes and tax law transparency, as well as tax incentives and taxation in the investor's home country, play an important role for a multinational's investment location decision, especially for the decision of footloose industries like export-oriented firms or manufacturing companies. Further, bilateral tax treaties including provisions of foreign tax credits, exemptions and tax savings affect the investor's tax planning, since they may alleviate or completely eliminate the problem of double...

DOWNLOAD



READ ONLINE

[3.38 MB]

Reviews

A whole new e book with a brand new standpoint. I have read through and i also am certain that i am going to planning to read again yet again later on. I found out this book from my i and dad advised this pdf to learn.

-- Audrey Lowe I

It is fantastic and great. It is really simplified but unexpected situations from the 50 % in the ebook. I discovered this ebook from my dad and i suggested this book to learn.

-- Dr. Luna Skiles