JOURNAL ARTICLE

# The economic geography of offshore incorporation in tax havens and offshore financial centres: the case of Chinese MNEs

Get access >

Peter J. Buckley, Dylan Sutherland, Hinrich Voss, Ahmad El-Gohari

Journal of Economic Geography, Volume 15, Issue 1, January 2015, Pages 103-128, https://doi.org/10.1093/jeg/lbt040

**Published:** 12 December 2013 Article history ▼

#### **Abstract**

A large share of the outward foreign direct investment (FDI) of emerging market MNEs is directed towards a small number of specific tax havens and offshore financial centres. The establishment of investment-holding companies for taxation related purposes is frequently adduced as a key motivation ('round-tripping') for these investments. This explanation, however, accounts for neither the concentration of such investments in specific havens nor the comparatively large national shares of such investments that originate from emerging markets. Here we draw from and build links between the geography of money and finance and international business literatures to conceptually and empirically explore this prominent, if somewhat disregarded, feature of global FDI flows.

© The Author (2013). Published by Oxford University Press. All rights reserved. For Permissions, please email: journals.permissions@oup.com

**Issue Section:** Articles

You do not currently have access to this article.

Sign in

Get help with access

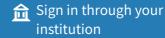
Personal account

**Institutional access** 

- Sign in with email/username & password
- Get email alerts
- Save searches
- Purchase content
- Activate your purchase/trial code
- Add your ORCID iD



Register



Sign in through your institution

Sign in with a library card

Sign in with username/password

Recommend to your librarian

# Institutional account management

Sign in as administrator

# **Purchase**

Subscription prices and ordering for this journal

Purchasing options for books and journals across Oxford Academic

## **Short-term Access**

To purchase short-term access, please sign in to your personal account above.

Don't already have a personal account? Register

The economic geography of offshore incorporation in tax havens and offshore financial centres: the case of Chinese MNEs - 24 Hours access

EUR €53.00 GBP £44.00 USD \$58.00

### Rental



This article is also available for rental through DeepDyve.