

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

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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.

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