### Accepted Manuscript

Double tax discrimination to attract FDI and fight profit shifting: The role of CFC rules

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PII: S0022-1996(18)30081-3

DOI: doi:10.1016/j.jinteco.2018.04.007

Reference: INEC 3134

To appear in:

Received date: 6 January 2017 Revised date: 20 April 2018 Accepted date: 26 April 2018

Please cite this article as: Andreas Haufler, Mohammed Mardan, Dirk Schindler, Double tax discrimination to attract FDI and fight profit shifting: The role of CFC rules. The address for the corresponding author was captured as affiliation for all authors. Please check if appropriate. Inec(2018), doi:10.1016/j.jinteco.2018.04.007

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## **ACCEPTED MANUSCRIPT**

# Double tax discrimination to attract FDI and fight profit shifting: The role of CFC rules<sup>1</sup>

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Second revision
April 2018

<sup>1</sup>We thank the editor, Robert Staiger, and two referees for very helpful and constructive comments. Previous versions of this paper were presented at seminars and conferences in Bergen, Halden, Hamburg, Louvain, Lugano, Munich, Nuremberg, Uppsala, Tübingen, and Vancouver. We thank conference participants and in particular Thiess Büttner, Ron Davies, Carsten Eckel, Dominika Langenmayr, Kevin Milligan, Guttorm Schjelderup, Frank Stähler, Michael Stimmelmayr, and Georg Wamser for many helpful comments as well as Lisa Essbaumer and Tobias Hauck for excellent research assistance. The paper was started when Dirk Schindler was a guest researcher at the CES in Munich and continued when Andreas Haufler visited NHH in Bergen. We thank members of both institutions for their hospitality and support.

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