

Corporate Taxes and Internal Borrowing within Multinational Firms

Disclosure Statement

Valeria Merlo declares that she has no relevant material or financial interests that relate to the research in this paper.

The data used in this paper are made available under strict conditions and for clearly defined academic research purposes at the Research Centre of the Deutsche Bundesbank. The data agreement involves a request to review the paper prior to its circulation to ensure that the confidentiality of the data is not unintentionally compromised.