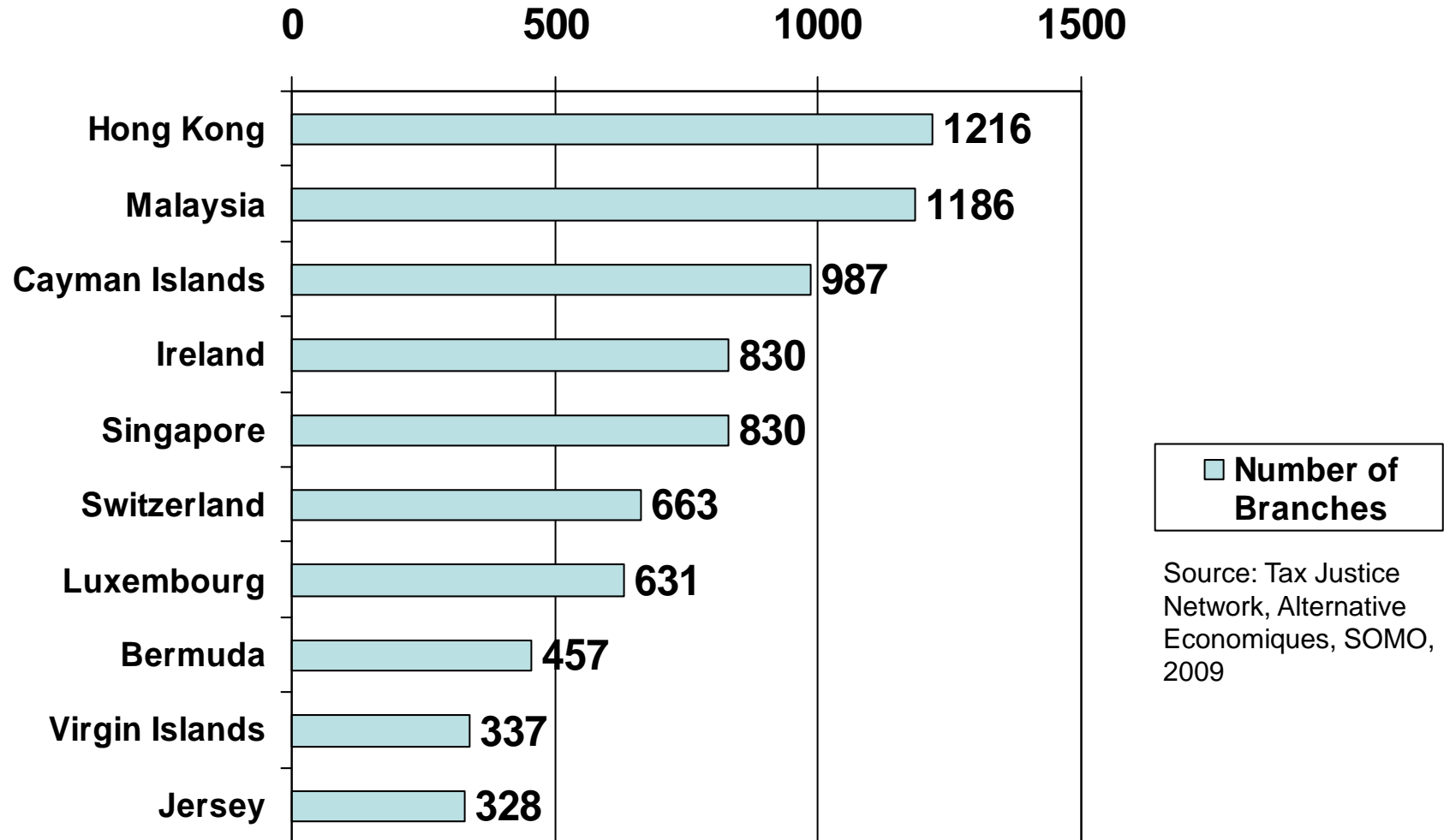


Where do multinational enterprises establish branch offices?



Top 10: From a sample of the 197 multinational enterprises in the United States, UK, France and the Netherlands, these are the top ten countries where enterprises can evade the local fiscal authorities.