

## **Contracting for the Transfer of Technology within Multinational Corporations: Empirical Evidence from Spain**

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### **Abstract**

This article analyzes a sample of contracts that includes transfers of technology to Spanish subsidiaries in 1991. First, know-how is more likely transmitted within multinationals than between unrelated firms, highlighting the key role of multinationals in the diffusion of tacit knowledge. The determinants of scheduled payments are also studied to find, among other things, that multinationals adjust scheduled payments depending on differences in taxes between the source and host countries.