This book analyzes the relocations of corporate, regional and divisional headquarters (HQs) in a multicountry setting. Based on a dataset of 182 international relocations in Europe between 2000-2012, a slightly increasing trend toward relocation is recorded. Low corporate taxes and a high institutional quality attract corporations to a certain location. Consequently, Switzerland and Ireland are the most attractive target countries in the sample. The institutional context continues to gain in importance during crises and when the parent company has a low institutional context. Depending on the HQ type and on the industry, slightly different relocation patterns are observed. As a whole, the findings contribute to an enhanced understanding of the determinants of HQ relocation decisions and help policy makers to attract HQs as well as managers to take sound relocation decisions.

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