The data set contains, for each of the samples-the Spanish subsidiaries samples, large and limited, and the foreign subsidiaries sample-, information on financial data and the tax incentive-dift-. Specifically, financial data include information for the proxies of the Hines-Rice model variables: the dependent variable-the profit before income tax expense, plbt- and the capital-fixed assets, fias; total assets, toas; and tangible fixes assets, tfas- and labour inputs explanatory variables-cost of employees, staf; and number of employees, empl-. The individuals' identifier-id- and the year-per- are also included.